Ireland. Laws, statutes, etc. Compilations

THE

STATUTES

AT LARGE,

PASSED IN THE

PARLIAMENTS

HELD IN

IRELAND:

FROM

The Third Year of EDWARD the Second, A. D. 1310,

TO THE

Twenty sixth Year of GEORGE the Third, A. D. 1786,

WITH

MARGINAL NOTES, and a Complete INDEX to the Whole.

CONTINUED

To the Twenty-ninth Year of GEORGE the Third, A. D. 1789, inclusive.

LAW SCHOOL LIBRARY

PUBLISHED BY AUTHORITY.

IN FOURTEEN VOLUMES.

IRE
202
STA

DUBLIN:

Printed by GEORGE GRIERSON, Printer to the King's Most Excellent Majesty. M DCC XCI.

132
786

THE STATUTES AT LARGE, PASSED IN THE PARLIAMENTS HELD IN IRELAND.

VOL. XIV.

CONTAINING

I. All the STATUTES that have paſſed from the Twenty-ſeventh Year of GEORGE the Third, to the Twenty-ninth Year, inclusive.

II. A TABLE of the Titles of the Public and Private STATUTES.

III. A Complete INDEX.

PUBLISHED BY AUTHORITY.

DUBLIN:

Printed by GEORGE GRIERSON, Printer to the King's Moſt Excellent Majeſty. M DCC XCI.

THE

STATUTES

OF

NEW HAMPSHIRE,

REVISED AND PASSED

JULY SESSION, 1842.

PUBLISHED BY AUTHORITY.

THE CONTENTS OF THE FOURTEENTH VOLUME.

The Twenty Seventh Year of GEORGE III.

CHAP. I.

An Act for granting unto His Majesty, His Heirs and Successors, an additional Duty on Wines, Hides, Beer, Ale, and other Goods and Merchandizes therein mentioned; and for prohibiting the Importation of all Gold and Silver Lace, and of all Cambricks, Lawns, and Glass, except the Manufacture of Great Britain, and France, and the French Dominions in Europe; and of all Hops, except of the Growth of Great Britain, and the British Plantations. Page 1

CHAP. II.

An Act for granting to His Majeſty, the ſeveral Aids, Duties, Rates, Impoſitions and Taxes therein particularly expreſſed, to be applied to the Payment of the Intereſt of the Sums therein provided for, and towards the Diſcharge of the ſaid principal Sums, in ſuch Manner as therein is directed; and for ſuch other Purpoſes as are therein mentioned. Page 15

CHAP. III.

An Act for granting unto His Majeſty, His Heirs and Succeſſors, certain Duties upon Malt. 26

CHAP. IV.

An Act to promote the Linen and Hempen Manufacture, by encreaſing the Supply of Iriſh Flax-Seed, and encouraging the Export of Linens and Sail Cloth, and for granting to His Majeſty, His Heirs and Succeſſors, the Duties therein mentioned. 37

CHAP. V.

An Act for regulating and extending the Tobacco Trade, and for granting to His Majeſty, His Heirs and Succeſſors, the Duties therein mentioned. 44

CHAP. VI.

An Act for the Advancement of Trade, and for granting to His Majesty, His Heirs and Successors, the several Duties therein mentioned. Page 59

CHAP. VII.

An Act for regulating the Sugar Trade, and for granting to His Majesty, His Heirs and Successors, the Duties therein mentioned. 101

CHAP. VIII.

An Act for granting to His Majesty, His Heirs and Successors, the several Duties therein mentioned upon Coffee. 108

CHAP. IX.

An Act for granting certain Aids, Duties, and Impositions to His Majesty, His Heirs and Successors, for the Time therein mentioned, and for giving Effect to a Treaty of Commerce and Navigation, concluded between His Majesty and the Most Christian King. 109

CHAP. X.

An Act for granting to His Majesty, His Heirs and Successors, several Duties therein mentioned, to be levied by the Commissioners for managing the Stamp Duties. 119

CHAP. XI.

An Act for granting to His Majesty, His Heirs and Successors, certain Duties and Rates upon the Portage and Conveyance of all Letters and Packets within this Kingdom, and for other Purposes therein mentioned. Page 146

CHAP. XII.

An Act for licensing Hawkers and Pedlars, Petty Chapmen, and other Persons. 152

CHAP. XIII.

An Act for granting the Sum of Seventeen Thousand Pounds to certain Trustees for distributing Bounties, and promoting the several Manufactures therein named. 157

CHAP. XIV.

An Act for granting to His Majesty, His Heirs and Successors, certain Duties upon Carriages. 161

CHAP. XV.

An Act to prevent tumultuous Risings and Assemblies, and for the more effectual Punishment of Persons guilty of Outrage, Riot, and illegal Combination, and of administering and taking unlawful Oaths. 165

CHAP. XVI.

An Act for punishing Mutiny and Desertion, and for the better Payment of the Army and their Quarters within this Kingdom. Page 170

CHAP. XVII.

An Act for granting certain Duties upon Licenses, to be taken out by the several Persons therein mentioned. 189

CHAP. XVIII.

An Act for granting the Sum of Four Thousand Pounds to the Trustees of the Linen Manufacture, and for the Purposes therein mentioned. 191

CHAP. XIX.

An Act for granting the Sum of Six Thousand Pounds to the Lord Chancellor, and Chief Judges, for the Purposes therein mentioned. 192

CHAP. XX.

An Act to extend the Powers given by Law to certain Persons, of making Leases of Lands, for the Purposes of building and carrying on the Linen Manufacture. 193

CHAP. XXI.

An Act for regulating the Preſentments for making the Public Roads in the County of Down, and appropriating a Proportion of a Balance now in the Hands of the Treaſurer of ſaid County, towards the Repairs of the County Court-houſe. Page 195

CHAP. XXII.

An Act to render more effectual an Act, *entitled*, An Act for the more ſpeedy and eaſy Recovery of ſmall Debts in the Manor Courts within this Kingdom, and for regulating the Coſts of Proceedings for that Purpoſe therein. 198

CHAP. XXIII.

An Act for the further Increaſe and Encouragement of Shipping and Navigation. 199

CHAP. XXIV.

An Act for granting to His Majeſty, the Duty therein mentioned, to be paid to the Truſtees of the Royal Exchange. 223

CHAP. XXV.

An Act for promoting the Improvement of Ports and Harbours in this Kingdom. 224

CHAP. XXVI.

An Act for the better Collection of His Majesty's Revenue, and for the Continuation and Amendment of several Laws heretofore made for that Purpose. 227

CHAP. XXVII.

An Act to prevent the forging, selling, or otherwise improperly disposing of Mediterranean Passes. 246

CHAP. XXVIII.

An Act for regulating the Production of Manifests, and for more effectually preventing fraudulent Practices in obtaining Bounties and Drawbacks, and in the clandestine relanding of Goods. 248

CHAP. XXIX.

An Act for granting to His Majesty, the several Duties therein mentioned, and for the better Regulation of Lottery Offices. 265

CHAP. XXX.

An Act for directing the Application of the Funds granted by Parliament, for promoting and carrying on Inland Navigations in this Kingdom, and for the Purposes therein mentioned. 271

CHAP. XXXI.

An Act to amend an Act, *entitled*, An Act for the further Improvement and Extenſion of the Fiſheries on the Coaſts of this Kingdom. Page 288

CHAP. XXXII.

An Act for the better Collection of His Majeſty's Revenue ariſing from Forfeited Recognizances. 298

CHAP. XXXIII.

An Act to empower the Commiſſioners of His Majeſty's Revenue to grant Re-payments of certain Duties on Portugal and Spaniſh Wines in certain Caſes. 304

CHAP. XXXIV.

An Act to prevent the Stealing of Dogs. 306

CHAP. XXXV.

An Act for the Preſervation of the Game. 308

CHAP. XXXVI.

An Act to enable all Eccleſiaſtical Perſons and Bodies, Rectors, Vicars and Curates, and Impropriators, and thoſe deriving by, from, or under them, to recover a juſt Compenſation for the Tithes withheld from them in the Year One thouſand ſeven hundred and eighty-ſix, in the ſeveral Counties therein mentioned, againſt ſuch Perſons who were liable to the ſame. 316

CHAP.

CHAP. XXXVII.

An Act for regulating the Baking Trade. Page 324

CHAP. XXXVIII.

An Act for the better Regulation of Hackney Carriages, Hackney Sedans, and Porters plying for Hire in the City of Dublin, or within Seven Miles thereof, and for transferring the Receipt and Management of certain Duties from the Governors of the Foundling Hospital and Work-House in the said City, to the Commissioners of Police. 329

CHAP. XXXIX.

An Act to explain and amend an Act passed in the Twenty-sixth Year of his present Majesty's Reign, *entitled*, An Act for amending and carrying more effectually into Force the several Laws now in being for regulating the publick Gaols and Prisons throughout this Kingdom. 334

CHAP. XL.

An Act for the better Execution of the Law, and Preservation of the Peace within Counties at large. 338

CHAP. XLI.

An Act for amending and making perpetual an Act, *entitled*, An Act for buying and selling all Sorts of Corn and Meal, and other Things therein mentioned, by Weight, and for the more effectual preventing of Frauds committed in the buying and selling thereof. 345

CHAP. XLII.

An Act to prevent Frauds in obtaining Bounties under ſeveral Laws now in Force for the Encouragement of Agriculture, and for rendering the Carriage of Corn to the City of Dublin leſs expenſive. Page 347

CHAP. XLIII.

An Act for the further explaining and amending the ſeveral Acts now in Force for making wide and convenient Paſſages in the City of Dublin. 353

CHAP. XLIV.

An Act to explain and amend an Act paſſed in the Eleventh and Twelfth Years of his preſent Majeſty, *entitled*, An Act for Badging ſuch Poor as ſhall be found unable to ſupport themſelves by Labour, and otherwiſe providing for them, and for reſtraining ſuch as ſhall be found able to ſupport themſelves by Labour or Induſtry from Begging. 354

CHAP. XLV.

An Act to amend an Act, *entitled*, An Act for continuing and amending the ſeveral Laws relating to the Repairs of the Turnpike Road leading from Dublin to Mullingar, and for effectually enabling the Truſtees thereof to widen the narrow Parts leading from Chapel-izod to Dublin, on the North and South Sides of the River Liffey. 355

CHAP. XLVI.

An Act for eſtabliſhing Market Juries in Cities. 357

CHAP. XLVII.

An Act for continuing an Act, *entitled*, An Act for facilitating the Trade and Intercourse between this Kingdom and the United States of America. Page 361

CHAP. XLVIII.

An Act to continue an Act paſſed in the Eleventh Year of his preſent Majeſty's Reign, *entitled*, An Act to oblige Ships more effectually to perform their Quarantine, and for the better preventing the Plague being brought from Foreign Parts into Ireland, and to hinder the ſpreading of Infection. 361

CHAP. XLIX.

An Act for amending an Act, *entitled*, An Act for diſcharging certain Arrears of Quit, Crown, and Compoſition Rents which have been growing due for Twenty Years laſt paſt, on the Terms, and in the Manner therein mentioned. 362

CHAP. L.

An Act for the Support and Encouragement of the Fiſheries carried on in the Greenland Seas, and Davis's Streights. 363

CHAP. LI.

An Act for the Relief of Perſons who have omitted to qualify themſelves according to Law. 371

CHAP. LII.

An Act to punish more effectually Persons who shall steal any old Lead, Iron Bars, or Rails, or Iron or Brass Knockers. Page 372

CHAP. LIII.

An Act for preventing the wilful Destruction of Turnpike Gates, and for the better securing the Payment of Tolls at such Gates. 373

CHAP. LIV.

An Act for granting the Sum of Five Thousand Pounds to the Dublin Society, for the Purposes therein mentioned. 374

CHAP. LV.

An Act for granting the several Sums therein mentioned, for certain Pious and Charitable Purposes. 376

CHAP. LVI.

An Act for granting the several Sums therein mentioned for certain Publick Uses, and for the other Purposes therein mentioned. 378

CHAP. LVII.

An Act for amending an Act made in the Eleventh and Twelfth Years of his present Majesty's Reign, *entitled*, An Act for Badging such Poor as shall be found unable to support themselves by Labour, and otherwise providing for them,

them, and for reſtraining ſuch as ſhall be found able to ſupport themſelves by Labour and Induſtry from Begging, and alſo to amend an Act made in the Thirteenth and Fourteenth Years of his preſent Majeſty's Reign, *entitled*, An Act for amending an Act made the laſt Seſſion of Parliament, *entitled*, An Act for Badging ſuch Poor as ſhall be found unable to ſupport themſelves by Labour, and otherwiſe providing for them, and for reſtraining ſuch as ſhall be found able to ſupport themſelves by Labour or Induſtry from Begging. Page 381

CHAP. LVIII.

An Act to explain and amend an Act paſſed in the Nineteenth and Twentieth Years of His preſent Majeſty, *entitled*, An Act for making and keeping in Repair a Road to lead from the Town of Nenagh in the County of Tipperary, to O'Brien's Bridge in the County of Clare. 388

CHAP. LIX.

An Act for improving and repairing the Turnpike Road from Dublin to Dunleer. 391

CHAP. LX.

An Act for improving and repairing the Turnpike Road leading from the City of Dublin to Kilcullen Bridge in the County of Kildare, and to the Twenty-one Mile Stone Weſtward of the ſaid Bridge. 412

The Twenty Eighth Year of GEORGE III.

CHAP. I.

An Act for granting unto His Majesty, His Heirs and Successors, an additional Duty on Wines, Hides, Beer, Ale, and other Goods and Merchandizes therein mentioned, and for prohibiting the Importation of all Gold and Silver Lace, except of the Manufacture of Great Britain; and of all Cambricks, Lawns, and Glass, except the Manufacture of Great Britain, and France, and the French Dominions in Europe; and of all Hops, except of the Growth of Great Britain, and the British Plantations. Page 439

CHAP. II.

An Act for granting to His Majesty the several Aids, Duties, Rates, Impositions and Taxes therein particularly expressed, to be applied to the Payment of the Interest of the principal Sums therein provided for, and towards the Discharge of the said principal Sums, in such Manner as therein is directed; and for such other Purposes as are therein mentioned. 453

CHAP. III.

An Act for granting unto His Majesty, His Heirs and Successors, certain Duties upon Malt. 466

CHAP.

CHAP. IV.

An Act for the Advancement of Trade, and for granting to His Majesty, His Heirs and Successors, the several Duties therein mentioned. Page 478

CHAP. V.

An Act for regulating and extending the Tobacco Trade, and for granting to His Majesty, His Heirs and Successors, the Duties therein mentioned. 513

CHAP. VI.

An Act for regulating the Sugar Trade, and for granting to His Majesty, His Heirs and Successors, the Duties therein mentioned. 531

CHAP. VII.

An Act for regulating the Coffee Trade, and for granting to His Majesty, His Heirs and Successors, the several Duties therein mentioned. 538

CHAP. VIII.

An Act to promote the Linen and Hempen Manufacture, by encreasing the Supply of Irish Flax-seed, and encouraging the Export of Linens and Sail Cloth, and for granting to His Majesty, His Heirs and Successors, the Duties therein mentioned. 544

CHAP. IX.

An Act for granting to His Majesty, His Heirs and Successors, several Duties therein mentioned, to be levied by the Commissioners for managing the Stamp Duties. Page 551

CHAP. X.

An Act for granting certain Aids, Duties, and Impositions, to His Majesty, His Heirs and Successors, for the Time therein mentioned, and for continuing the Effect of a Treaty of Commerce and Navigation concluded between His Majesty and the Most Christian King. 579

CHAP. XI.

An Act for licensing Hawkers and Pedlars, Petty Chapmen, and other Persons. 589

CHAP. XII.

An Act for granting to His Majesty, His Heirs and Successors, certain Duties and Rates upon the Portage and Conveyance of all Letters and Packets within this Kingdom, and for other Purposes therein mentioned. 594

CHAP. XIII.

An Act to explain and amend an Act passed in the Twenty-third and Twenty-fourth Years of his present Majesty's Reign, *entitled*, An Act for establishing a Post-Office within this Kingdom. 600

CHAP. XIV.

An Act to amend an Act passed in the last Session of Parliament, for improving and repairing the Turnpike Road from Dublin to Dunleer. Page 605

CHAP. XV.

An Act to enable the Lord Lieutenant, or other Chief Governor or Governors of this Kingdom, to appoint Commissioners for enquiring into the several Funds and Revenues granted by public or private Donations for the Purposes of Education in this Kingdom, and into the State and Condition of all Schools in this Kingdom on public or charitable Foundations, and of the Funds appropriated for the Maintenance and Support thereof, and for the other Purposes herein mentioned. 610

CHAP. XVI.

An Act for granting certain Duties upon Licenses, to be taken out by the several Persons therein mentioned. 616

CHAP. XVII.

An Act for granting unto his Majesty, his Heirs and Successors, certain Duties upon Carriages. 618

CHAP. XVIII.

An Act for continuing an Act, *entitled*, An Act for facilitating the Trade and Intercourse between this Kingdom and the United States of America. 623

CHAP. XIX.

An Act for punishing Mutiny and Desertion, and for the better Payment of the Army and their Quarters within this Kingdom. Page 623

CHAP. XX.

An Act for granting the Sum of Six Thousand Pounds to the Lord Chancellor, and Chief Judges, for the Purposes therein mentioned. 644

CHAP. XXI.

An Act for granting the Sum of Four Thousand Pounds to the Trustees of the Linen Manufacture. 645

CHAP. XXII.

An Act for granting the Sum of Five Thousand Pounds to the Dublin Society, for the Purposes therein mentioned. 646

CHAP. XXIII.

An Act for granting to his Majesty the Duty therein mentioned, to be paid to the Trustees of the Royal Exchange. 648

CHAP. XXIV.

An Act for repealing an Act made in the Thirty-third Year of the Reign of King Henry the Eighth, *entitled*, An Act for the Election of the Lord Justice, and also for the Election of a Lord Justice and Governor of this Realm upon the Event, and in the Manner therein mentioned. 649

CHAP.

CHAP. XXV.

An Act to amend an Act paſſed in the laſt Seſſion of Parliament, *entitled*, An Act for regulating the Baking Trade. Page 652

CHAP. XXVI.

An Act for continuing the Encouragement by Bounties to the ſeveral Manufactures therein named, for a certain and limited Time. 653

CHAP. XXVII.

An Act to explain and amend the Laws relative to the Fiſheries on the Coaſts of this Kingdom. 659

CHAP. XXVIII.

An Act to continue and amend an Act paſſed in the Fifth Year of his late Majeſty's Reign, *entitled*, An Act for repairing the Road leading from the Town of Newcaſtle in the County of Limerick, to the City of Limerick, and from thence to the City of Cork. 660

CHAP. XXIX.

An Act for the better aſcertaining the Tithes of Hemp. 661

CHAP. XXX.

An Act for granting the ſeveral Sums therein mentioned, for certain Pious and Charitable Purpoſes. Page 661

CHAP. XXXI.

An Act for the Amendment of the Law in certain Particulars therein mentioned. 663

CHAP. XXXII.

An Act to repeal an Act paſſed in the Twenty-eighth Year of the Reign of King Henry the Eighth, *entitled*, An Act of Appeals, and to enable the Lord Chancellor, Lord Keeper, or Lords Commiſſioners for the Cuſtody of the Great Seal of this Kingdom, for the Time being, to iſſue Commiſſions of Appeal from the Courts of the Arch-Biſhops within the ſame. 664

CHAP. XXXIII.

An Act for the further Amendment of the Law relative to the Regiſtering of Freeholders. 665

CHAP. XXXIV.

An Act for more effectually preventing Frauds againſt His Majeſty's Revenue, and for continuing and amending the ſeveral Acts of Parliament therein mentioned. 666

CHAP.

CHAP. XXXV.

An Act for the better ſecuring of Purchaſers of Lands, under Decrees in Courts of Equity. Page 681

CHAP. XXXVI.

An Act to explain and amend an Act made in the Fifth and Sixth Years of His preſent Majeſty George the Third, *entitled*, An Act for the encouraging the Cultivation, and for the better Preſervation of Trees, Shrubs, Plants, and Roots. 682

CHAP. XXXVII.

An Act for the better Preſervation of Sheep, and the more ſpeedy Detection of Sheep Stealers. 684

CHAP. XXXVIII.

An Act for uſing the Court-Houſes of Counties at large, and Counties of Cities where ſituate within the Precincts of the ſame Counties, for the Purpoſes of both Counties, and for declaring that Gaols for Counties at large, ſituate within Counties of Cities, ſhall be deemed Part of ſuch Counties at large. 685

CHAP. XXXIX.

An Act for building a new and convenient Gaol for the County of Cork, and for other Purpoſes relative to ſaid County. 686

CHAP. XL.

An Act for the further Payment of the Debts of the late Corporation for promoting Inland Navigations in Ireland, by rectifying an Omiſſion in the Schedule annexed to the Act of laſt Seſſion, *entitled*, An Act for directing the Application of the Funds granted by Parliament for promoting and carrying on Inland Navigations in this Kingdom, and for the Purpoſes therein mentioned. Page 702

CHAP. XLI.

An Act for the Relief of Perſons who have omitted to qualify themſelves according to Law. 703

CHAP. XLII.

An Act for continuing the Acts relative to Bankrupts, and for reviving, continuing, and amending certain Temporary Statutes. 704

CHAP. XLIII.

An Act for making a navigable Canal from the Town of Malahide in the County of Dublin, to the River of Fieldstown in the ſaid County. 708

CHAP. XLIV.

An Act to enable all Eccleſiaſtical Perſons and Bodies, Rectors, Vicars, and Curates, and Impropriators, and thoſe deriving by, from, or under them, to recover a juſt Compenſation for the Tithes withheld from them in the Year One thouſand ſeven hundred and eighty-ſeven, in the ſeveral Counties and Counties of Cities therein mentioned, againſt

againſt ſuch Perſons who are liable to the ſame; and to explain and amend an Act made in the Twenty-ſeventh Year of his Majeſty's Reign, *entitled*, An Act to enable all Eccleſiaſtical Perſons and Bodies, Rectors, Vicars, and Curates, and Impropriators, and thoſe deriving by, from, or under them, to recover a juſt Compenſation for the Tithes withheld from them in the Year One thouſand ſeven hundred and eighty-ſix, in the ſeveral Counties therein mentioned, againſt ſuch Perſons who are liable to the ſame. Page 713

CHAP. XLV.

An Act for rendering more effectual an Act paſſed in the Twenty-ſixth Year of the Reign of His preſent Majeſty King George the Third, *entitled*, An Act for the better Execution of the Law within the City of Dublin, and certain Parts adjacent thereto, and for quieting and protecting Poſſeſſions within this Kingdom for the more expeditious Tranſportation of Felons, for reviving, continuing, and amending certain Statutes therein mentioned, and for repealing an Act paſſed in the Seventeenth and Eighteenth Years of the Reign of His preſent Majeſty, *entitled*, An Act for improving the Police of the City of Dublin, and for other Purpoſes. 724

CHAP. XLVI.

An Act for the Relief of Inſolvent Debtors, with Reſpect to the Impriſonment of their Perſons. 735

CHAP. XLVII.

An Act to explain and amend an Act paſſed in the Twenty-ſeventh Year of the Reign of His preſent Majeſty, *entitled*, An Act for improving and repairing the Turnpike

Road leading from the City of Dublin to Kilcullen Bridge in the County of Kildare, and to the Twenty-one Mile Stone Weſtward of ſaid Bridge. Page 760

CHAP. XLVIII.

An Act for extending to the Roads leading to Dublin through Raheny and Clontarf, the Proviſions of an Act paſſed in the Twenty-ſixth Year of His Majeſty's Reign, *entitled*, An Act for making, widening, and repairing the Road leading from Dublin to Malahide, and for erecting Turnpike Gates, and receiving Tolls thereout, in Aid of the Barony Preſentments, and for appointing Truſtees for carrying the ſaid Purpoſes into Execution, and alſo for continuing the ſaid Act. 765

CHAP. XLIX.

An Act to explain, amend, and render more effectual an Act paſſed in the Twenty-ſixth Year of the Reign of His preſent Majeſty King George the Third, *entitled*, An Act to eſtabliſh the Buſineſs of a Pawnbroker, and to authorize ſuch Perſons as ſhall be duly qualified to carry on the ſame, to lend Money on Pawns or Pledges, and to receive Intereſt at a higher Rate, than heretofore was recoverable by Law. 779

CHAP. L.

An Act for better ſupplying the City of Dublin with Water, and for extending the Powers of Grand Juries, with Reſpect to the Roads lying within the County of the ſaid City. 793

The Twenty Ninth Year of GEORGE III.

CHAP. I.

An Act for granting unto His Majeſty, His Heirs and Succeſſors, an additional Duty on Wines, Hides, Beer, Ale, and other Goods and Merchandizes therein mentioned, and for prohibiting the Importation of all Gold and Silver Lace, except of the Manufacture of Great Britain; and of all Cambricks, Lawns, and Glaſs, except the Manufacture of Great Britain, and France, and the French Dominions in Europe; and of all Hops, except of the Growth of Great Britain, and the Britiſh Plantations. Page 801

CHAP. II.

An Act for granting to His Majeſty the ſeveral Aids, Duties, Rates, Impoſitions and Taxes therein particularly expreſſed, to be applied to the Payment of the Intereſt of the principal Sums therein provided for, and towards the Diſcharge of the ſaid principal Sums, in ſuch Manner as therein is directed; and for ſuch other Purpoſes as are therein mentioned. 809

CHAP. III.

An Act for the Advancement of Trade, and for granting to His Majeſty, His Heirs and Succeſſors, the ſeveral Duties therein mentioned. 819

CHAP. IV.

An Act for regulating the Sugar Trade, and for granting to His Majeſty, His Heirs and Succeſſors, the Duties therein mentioned. Page 853

CHAP. V.

An Act for regulating the Coffee Trade, and for granting to His Majeſty, His Heirs and Succeſſors, the ſeveral Duties therein mentioned upon Coffee. 860

CHAP. VI.

An Act for granting unto His Majeſty, His Heirs and Succeſſors, certain Duties upon Malt. 866

CHAP. VII.

An Act for further continuing an Act, *entitled*, An Act for facilitating the Trade and Intercourſe between this Kingdom and the United States of America. 879

CHAP. VIII.

An Act for granting to His Majeſty, His Heirs and Succeſſors, certain Duties and Rates upon the Portage and Conveyance of all Letters and Packets within this Kingdom. ibid.

CHAP. IX.

An Act for granting to His Majeſty, His Heirs and Succeſſors, ſeveral Duties therein mentioned, to be levied by the Commiſſioners for managing the Stamp Duties. 886

CHAP.

CHAP. X.

An Act for regulating and extending the Tobacco Trade, and for granting to His Majeſty, His Heirs and Succeſſors, the Duties therein mentioned. Page 915

CHAP. XI.

An Act for puniſhing Mutiny and Deſertion, and for the better Payment of the Army and their Quarters within this Kingdom. 934

CHAP. XII.

An Act for granting certain Aids, Duties, and Impoſitions, to His Majeſty, His Heirs and Succeſſors, for the Time therein mentioned, and for continuing the Effect of a Treaty of Commerce and Navigation concluded between His Majeſty and the Moſt Chriſtian King. 955

CHAP. XIII.

An Act to promote the Linen and Hempen Manufacture, by encreaſing the Supply of Iriſh Flax-ſeed, and encouraging the Export of Linens and Sail Cloth, and for granting to His Majeſty, His Heirs and Succeſſors, the Duties therein mentioned. 965

CHAP. XIV.

An Act for granting certain Duties upon Licenſes, to be taken out by the ſeveral Perſons therein mentioned. 972

CHAP. XV.

An Act for granting unto His Majesty, His Heirs and Successors, certain Duties upon Carriages. Page 975

CHAP. XVI.

An Act for Licensing Hawkers and Pedlars, Petty Chapmen, and other Persons. 979

CHAP. XVII.

An Act for granting unto His Majesty, His Heirs and Successors, Duties on the Wines therein mentioned, and Cordage; and also a Tax upon all Salaries, Profits of Employments, Fees, and Pensions therein mentioned. 984

CHAP. XVIII.

An Act for granting unto His Majesty, His Heirs and Successors, an additional Duty on Hides, Beer, Ale, and other Goods and Merchandizes therein mentioned, and for prohibiting the Importation of all Gold and Silver Lace, except of the Manufacture of Great Britain; and of all Cambricks, Lawns, and Glass, except of the Manufacture of Great Britain, and France, and the French Dominions in Europe; and of all Hops, except of the Growth of Great Britain, and the British Plantations. 990

CHAP. XIX.

An Act for granting unto His Majesty, His Heirs and Successors certain Duties upon Malt. 997

CHAP.

CHAP. XX.

An Act for granting to His Majeſty, His Heirs and Succeſſors, certain Duties and Rates upon the Portage and Conveyance of all Letters and Packets within this Kingdom. Page 1010

CHAP. XXI.

An Act for granting to His Majeſty, His Heirs and Succeſſors, ſeveral Duties therein mentioned, to be levied by the Commiſſioners for managing the Stamp Duties. 1017

CHAP. XXII.

An Act for puniſhing Mutiny and Deſertion, and for the better Payment of the Army and their Quarters within this Kingdom. 1046

CHAP. XXIII.

An Act for amending the Laws for improving and repairing the Turnpike Road from Dublin to Dunleer. 1067

CHAP. XXIV.

An Act for rendering more effectual two ſeveral Acts, one paſſed in the Twenty-ſixth Year of His Majeſty's Reign, *entitled*, An Act for making, widening, and repairing the Road leading from the City of Dublin to Malahide, and for erecting Turnpike Gates, and receiving Tolls thereout, in Aid of the Barony Preſentments, and for appointing Truſtees for carrying the ſaid Purpoſes into Execution, and the other Act paſſed in the Twenty-eighth Year of

His Majesty's Reign, *entitled*, An Act for extending to the Roads leading from Dublin, through Raheny and Clontarf, the Provisions of an Act passed in the Twenty-sixth Year of His Majesty's Reign, *entitled*, An Act for making, widening, and repairing the Road leading from Dublin to Malahide, and for erecting Turnpike Gates, and receiving Tolls thereout in Aid of the Barony Presentments, and for appointing Trustees for carrying the said Purposes into Execution, and also for continuing the said Act. Page 1075

CHAP. XXV.

An Act for continuing and amending certain Laws heretofore made concerning His Majesty's Revenue, and for the more effectually preventing of Frauds therein. 1086

CHAP. XXVI.

An Act for the better enforcing the Payment of the First Fruits, chargeable on the Clergy of this Kingdom. 1090

CHAP. XXVII.

An Act for the better providing for the Repairs of Churches, and the Residence of the Clergy. 1094

CHAP. XXVIII.

An Act to amend an Act passed in the Twenty-seventh Year of His Majesty's Reign, *entitled*, An Act for the better Collection of His Majesty's Revenue arising from Forfeited Recognizances, and to extend the Provisions thereof. 1096

CHAP.

CHAP. XXIX.

An Act to continue the Effect of an Act, *entitled*, An Act for the further Amendment of the Law relative to the Regiſtering of Freeholders. Page 1101

CHAP. XXX.

An Act for preventing the Commiſſion of Waſte on the ſeveral Commons in this Kingdom. 1102

CHAP. XXXI.

An Act for the more effectual Support of the Linen Manufacture in the ſeveral Counties bordering on Loughneagh, by making a Communication between the ſaid Lough, and the Collieries at Drumglaſs in the County of Tyrone. 1103

CHAP. XXXII.

An Act for the Relief of Perſons who have omitted to qualify themſelves according to Law. 1105

CHAP. XXXIII.

An Act for the Promotion and Encouragement of Inland Navigation. 1106

CHAP. XXXIV.

An Act for granting the Sum of Four Thouſand Pounds to the Truſtees of the Linen Manufacture, and for other Purpoſes. 1116

CHAP. XXXV.

An Act for granting the Sum of Six Thouſand Pounds to the Lord Chancellor, and Chief Judges, for the Purpoſes therein mentioned. Page 1118

CHAP. XXXVI.

An Act for granting the Sum of Five Thouſand Pounds to the Dublin Society, for the Purpoſes therein mentioned. 1119

CHAP. XXXVII.

An Act for granting to His Majeſty, the Duty therein mentioned, to be paid to the Truſtees of the Royal Exchange. 1121

CHAP. XXXVIII.

An Act to continue an Act paſſed in the Twenty-third and Twenty-fourth Years of the Reign of His preſent Majeſty, *entitled*, An Act for regulating the Import of Cinnamon, Cloves, Mace, and Nutmegs, and for the better collecting the Duties thereon. ibid.

CHAP. XXXIX.

An Act for amending an Act, *entitled*, An Act for enabling certain Perſons to carry on and complete the Grand Canal. 1122

CHAP.

CHAP. XL.

An Act for continuing certain Temporary Statutes. Page 1134

CHAP. XLI.

An Act for granting the ſeveral Sums therein mentioned, for certain pious and charitable Purpoſes. 1138

CHAP. XLII.

An Act for the better ſupplying the Inhabitants of certain Cities and Towns with Water. 1139

of the FOURTEENTH VOLUME. xxxiii

CHAP. XL.

An Act for continuing certain Temporary Statutes. Page 1134

CHAP. XLI.

An Act for granting the several Sums therein mentioned, for certain pious and charitable Purposes. 1138

CHAP. XLII.

An Act for the better supplying the Inhabitants of certain Cities and Towns with Water. 1139

A COLLECTION OF STATUTES.

The Twenty-seventh Year of GEORGE III.

CHAP. I.

An Act for granting unto His Majesty, His Heirs and Successors, an additional Duty on Wines, Hides, Beer, Ale, and other Goods and Merchandizes therein mentioned; and for prohibiting the Importation of all Gold and Silver Lace, and of all Cambricks, Lawns, and Glass, except the Manufactures of Great Britain, and France, and the French Dominions in Europe; and of all Hops, except of the Growth of Great Britain, and the British Plantations.

A. D. 1787. Expired 25th March 1788.

WE your Majesty's most dutiful and loyal subjects the commons of Ireland, in Parliament assembled, having a just sense of your royal care for the prosperity of all your subjects, and well knowing that the security of this realm, and the continuance of the many blessings we enjoy under your Majesty's mild and auspicious reign, depend upon the support of your Majesty's government; and whereas twelve thousand effective men, commission and non-commission officers included, are necessary to be maintained within this kingdom for its defence: be it

A. D. 1787. Chap. 1.

it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That three thouſand and ninety two men, commiſſion and non-commiſſion officers included, be maintained one year from the firſt day of April, one thouſand ſeven hundred and eighty-ſeven, to the thirty-firſt day of March, one thouſand ſeven hundred and eighty-eight inclusive, ſo as that the forces on the eſtabliſhment of this kingdom may amount to fifteen thouſand and ninety-two effective men, commiſſion and non-commiſſion officers included.

II. And in order to enable your Majeſty to carry into execution your Majeſty's intentions, and determined reſolution, ſignified to us by his excellency the lord viſcount Townſhend, late lord lieutenant of this kingdom, by your Majeſty's command, to keep within this kingdom for the neceſſary defence of the ſame, twelve thouſand effective men, commiſſion and non-commiſſion officers included, at all times, unleſs in caſes of invaſion or rebellion in Great Britain, and to defray the other neceſſary expences of your Majeſty's government; be it enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, until the twenty-fifth day of March, which ſhall be in the year one thouſand ſeven hundred and eighty-eight inclusive, and no longer, there ſhall be throughout your Majeſty's kingdom of Ireland, granted, raiſed, collected, levied, and paid to your Majeſty, your heirs and ſucceſſors, the ſeveral rates, additional and other duties and impoſitions herein after mentioned, that is to ſay, for and upon the ſeveral articles herein after mentioned, which ſhall be imported into this kingdom during the time aforeſaid, the following duties reſpectively, to wit, for and upon all beer, ale, and porter, except of the produce or manufacture of France, or of the French dominions in Europe, a duty of four ſhillings and one penny for every thirty-two gallons thereof, and ſo in proportion for any greater or leſs quantity; for and upon every pound of green tea, a duty of ſix pence; and for and upon every pound of black bohea, or other tea, a duty of four price, and if the ſame ſhall have been purchaſed at the Eaſt India company's ſales in London for an higher price than four ſhillings Britiſh per pound, then a further additional duty after the rate of one penny per pound weight for every ſix pence Britiſh that ſhall be paid for the ſame, over and above the ſum of four ſhillings Britiſh at ſuch ſales, the price thereof to be inſerted in the cockets, and to be further aſcertained by a reference to the ſale books of the Eaſt India company, copies whereof, or of ſuch parts thereof as ſhall relate to the tea ſo imported, atteſted by the principal accountant, or deputy accountant for the time being of the Eaſt India company, the commiſſioners of the revenue are required to procure from time to time for the purpoſes above mentioned; and which copies being verified by affidavit made before the lord mayor of London for the time being, and being atteſted by a notary publick at the city of London, ſhall without further proof either of the ſaid affidavit, or of the ſaid copies, be admitted as evidence in all ſuits commenced or ariſing upon this act; for and upon the wines mentioned in the ſchedule (No. 1.) the ſeveral duties therein reſpectively mentioned as the ſame ſhall be imported filled or unfilled, by natives or ſtrangers reſpectively, for every ton thereof, and ſo in proportion for any greater or leſs quantity; and for and upon all wines of the growth of Portugal, imported into this kingdom, during the time aforeſaid, an additional duty of thirty pounds a ton, and ſo in proportion for any greater or leſs quantity; for and upon all cork of the growth or manufacture of Portugal, whether cut or uncut, an additional duty after the rate of ten ſhillings for every hundred weight; for and upon all lemons and oranges of the growth of Portugal, or its dominions, a duty after the rate of forty ſhillings for every thouſand; for and upon all chintzes, callicoes, and muſlins of the manu-

facture of China, Perſia, and the Eaſt Indies, an additional duty of ſix pence per yard; for and upon all callicoes and muſlins, except of the manufacture of France or of the French dominions in Europe, a further additional duty of ſix pence per yard; for and upon every yard of all ſorts of ſilks and ſtuffs made and manufactured in China, Perſia, or the Eaſt Indies, an additional duty of one ſhilling and ſix pence; for and upon every pound weight of all velvets or manufactures made of or mixed with ſilk, except thoſe of Great Britain, China, Perſia, and the Eaſt Indies, an additional duty of four pounds ſterling; for and upon every pound weight of chocolate and cocoa nuts an additional duty of three pence; for and upon every yard of all foreign ſtuffs called romalls, and of all manufactures made of cotton or of cotton and linen mixed, as well muſlins as others, whether plain, printed or ſtained, except of the manufacture of Great Britain, or France, or of the French dominions in Europe, an additional duty of ſix pence; for and upon all damaſk towelling, napkins, or cloths made of flax or hemp, not being of the manufacture of Great Britain, France, or the French dominions in Europe, an additional duty of ſix pence by the yard if the ſame be yard wide or under, and of one ſhilling per yard, if the ſame be above one yard, and under two yards wide, and of two ſhillings per yard, if the ſame be two yards wide or more; for and upon every pound weight of hops, an additional duty of one penny halfpenny; for and upon all vinegar of the manufacture of Great Britain, an additional duty of fifteen ſhillings *per* ton; for and upon all other vinegar an additional duty of five pounds ſix ſhillings *per* ton; for and upon all china, earthen, japanned, or lacquered ware, as valued or rated for cuſtom, by the book of rates, an additional duty of five pounds *per centum*; for and upon the ſeveral goods and merchandizes, not being of the growth and produce or manufacture of Great Britain herein after named, as the ſame now ſtand rated for cuſtom in the book of rates, or if unrated, ſhall be valued upon the oath of the importer, a further additional duty of ten pounds *per centum* over and above all other duties payable for the ſame, *videlicet*, apparel, apples, bacon, hams, beads of glaſs, chocolate, cocoa nuts, cork, capers, cloves, currants, cheſnuts, wallnuts, ſmall nuts, bugles, hulled, or pearl barley, artificial flowers, millinary ware, fans, hats, chip and ſtraw, anchovies, ſturgeon, pins, wrought ivory, olives, onions, prints and pictures, mace, nutmegs, wrought incle, drugs, not being for dyer's uſe, elephant's teeth, furs, all lacquered, japanned, gilt, painted, bronzed, and enamelled ware, gloves of all ſorts, almonds, anniſeeds, cinnamon, liquorice, pepper, piamento, prunes, raiſins, rice, ſaffron, ſuccards, ſuccus liquoritiæ, needles, thimbles, outnal threads, ſiſters threads, whited, brown, and all other threads, haberdaſhery, china, and earthen ware, hardware, toys, mermits, iron pots, ſciſſars, ſnuffs, tiles, ſhot, laces of cotton, thread, worſted, or ſilk, groceries of all kinds (except ſugars) oranges and lemons, lime juice, lemon juice, orange juice, not being for dyer's uſe, tape, foreign linens, and all manufactures of flax and hemp; except the following articles, being of the growth, produce, or manufacture of France, or the French dominions in Europe, *viz.* apparel made of wool, cotton, or linen, glaſs and glaſs ware, gauzes, and millinary wares, earthen ware, porcelain, and pottery, hardware, cutlery, cabinet ware, and turnery, manufactures of iron, ſteel, copper, and braſs, and all linens made of flax and hemp; and upon every ream of paper, not being of the manufacture of Great Britain, except brown, blue, and preſſing paper, an additional duty of one ſhilling; for and upon all herrings, except Britiſh herrings, a duty of ten ſhillings *per* barrel, containing thirty two gallons, and ſo in proportion for a greater or leſs quantity; and for and upon all playing cards an additional duty of one ſhilling *per* pack; for and upon every gallon of linſeed oil, an additional duty of ſix pence, and ſo in proportion for a greater or leſs quantity;

A. D. 1787. Chap. 1.

for and upon all iron wire not being of the manufacture of Great Britain or France, or the French dominions in Europe, an additional duty after the rate of two pounds ten ſhillings for every one hundred pounds weight thereof; for and upon all gun powder, not being of Britiſh manufacture, which ſhall be imported into this kingdom during the time aforeſaid, a duty after the rate of forty ſhillings for every one hundred pounds weight thereof; for and upon all treacle which ſhall be imported into this kingdom during the time aforeſaid, an additional duty after the rate of twenty ſhillings for every hundred weight thereof; and for and upon the ſeveral articles herein after mentioned, which ſhall be exported from this kingdom during the time aforeſaid, the following duties reſpectively, for and upon every raw and untanned hide exported to any other place than Great Britain, an additional duty of ſix pence; for and upon every ton of ſoap-boiler's waſte and manure a duty of ten ſhillings, and ſo in proportion for any greater or leſs quantity; for and upon every ton of linen rags, an additional duty of three pounds *per* ton, and ſo in proportion for any greater or leſs quantity.

III. And be it enacted, That the ſeveral duties hereby impoſed on beer, ale, porter, teas, and wines, to be imported into this kingdom, ſhall be in lieu and full ſatisfaction of all cuſtom, exciſe, and other duties payable to your Majeſty for the ſame, by any act or acts of Parliament heretofore made in this kingdom.

IV. And be it enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight inclusive, and no longer, there ſhall be throughout your kingdom of Ireland, granted, raiſed, levied, and paid to your Majeſty, your heirs and ſucceſſors, the ſeveral rates additional, and other duties and impoſitions herein after mentioned; that is to ſay, for and upon every thirty-two gallons of beer or ale brewed within this kingdom by any common brewer, or in his veſſels, or by any other perſon or perſons who doth or do, or ſhall ſell or tap out beer or ale publickly or privately, every ſuch gallon to contain two hundred and twenty-two cubical inches and one fourth part of a cubical inch, an additional duty of two ſhillings if above the price of ſix ſhillings the barrel, and of four pence if of the price of ſix ſhillings the barrel, or under, the ſame to be paid by the common brewer, or by ſuch other perſon or perſons reſpectively who ſhall brew, ſell, or tap out the ſame, and ſo proportionably for any greater or leſs quantities; for and upon every gallon of cider that ſhall be ſold or tapped out by retail, a duty of one penny, to be paid by the perſon who ſhall ſell or tap out the ſame by retail, between the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, and the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight inclusive; a duty of ten ſhillings to be paid by all and every perſon that doth, or ſhall ſell or tap out by retail any cider, at any time between the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, and the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight inclusive.

V. And be it enacted, That all and every perſon and perſons, who ſhall have upon the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, or who ſhall have, at any time, between the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, and the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight inclusive, any ſalary, profits of employments, fees or penſions in this kingdom, ſhall, during the time aforeſaid, pay unto your Majeſty, the full ſum of four ſhillings ſterling out of every twenty ſhillings ſterling which he, ſhe, or they do or ſhall receive or be entitled

tled unto during the said time, by reason of such salaries, profits of employments, fees and pensions, over and above the charges and expences of executing said employments, unless such person do and shall live and actually reside within this kingdom for and during the space of six calendar months at least between the said twenty-fifth day of March, one thousand seven hundred and eighty-seven, and the twenty-fifth day of March, one thousand seven hundred and eighty-eight inclusive; which said tax or duty of four shillings sterling, payable on every twenty shillings as aforesaid, shall be stopped and deducted out of such respective salaries, fees, and pensions during the time and term aforesaid, by the vice-treasurer or vice-treasurers, paymaster or paymasters and receiver-general of your Majesty's revenue, or by such person or persons who is, or are to pay the same, and which said tax of four shillings in the pound to be stopped and deducted as aforesaid, by the person or persons who is or are to pay the said salaries, shall be by him or them paid to the vice-treasurer or vice-treasurers, his or their deputy or deputies, to be accounted for to your Majesty; and also that the said tax of four shillings in the pound to be stopped and deducted out of the said salaries, profits of employments, fees and pensions of any person or persons so absent as aforesaid, shall be stopped by the respective deputy or deputies of such person or persons so absent as aforesaid, and paid by them to the said vice-treasurer or vice-treasurers, his or their deputy or deputies, to be accounted for to your Majesty, and that such deputy or deputies shall, within one calendar month after such tax shall become due, give in upon oath, an account before the lord chief baron, or any of the barons of the exchequer, or any two justices of the peace, of the net profit of such employment or employments, for which such deputy or deputies is, are, or shall be accountable to their principals; which account such person or persons to whom the same shall be given upon oath as aforesaid, shall forthwith send to the said vice-treasurer or vice-treasurers, his or their deputy or deputies; and such deputy or deputies of such person or persons so absent as aforesaid, shall within one calendar month after such account given in before the chief baron, or any of the barons of the exchequer, or any two justices of the peace as aforesaid, pay the vice-treasurer or vice-treasurers, his or their deputy or deputies, the sum due and payable to your Majesty for and on account of the said tax of four shillings in the pound, chargeable upon the net profits of such employment or employments, office or offices; and in case such deputy or deputies of the person or persons so absent as aforesaid, shall omit or neglect to give in upon oath such account, or to pay the said tax within the respective times herein before for that purpose appointed, such deputy or deputies neglecting or omitting the same, from the time of such omission or neglect, shall be incapable of exercising or holding such deputation, and shall also forfeit the sum of one hundred pounds, to be recovered by bill, plaint or information in any of your Majesty's courts of record at Dublin; one moiety thereof to the use of your Majesty, and the other to such person or persons as shall sue for the same, in which suit no essoign, protection or wager of law, or more than one imparlance shall be allowed.

VI. And be it further enacted, That the secretary or secretaries of the commissioners of your Majesty's revenue, and the agent or agents of the several persons who are entitled to receive any salaries, fees or pensions, upon your Majesty's establishment, shall respectively on or before the first day of April, one thousand seven hundred and eighty-eight, deliver in upon oath, which oath the said lord chief baron, or any of the barons of your Majesty's court of exchequer, or any two justices of the peace, are hereby required and empowered to administer, to the best of their knowledge, a list or account of such of the officers of the revenue, and of the person or persons who are entitled to receive any such sala-

A. D. 1787. Chap. 1.

ries, fees or penſions, who ſhall have been abſent and out of this kingdom for ſix calendar months, between the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, and the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight inclusive: and in caſe ſuch ſecretary or ſecretaries, agent or agents, ſhall refuſe or neglect to deliver in ſuch liſts reſpectively, he or they ſhall be diſabled from holding and enjoying the ſaid office of ſecretary or ſecretaries, or from being agent or agents.

VII. Provided always, and be it further enacted, That this act ſhall not extend to charge the ſaid tax or duty of four ſhillings ſterling, on every twenty ſhillings as aforeſaid, upon the ſalaries, penſions, fees or profits of employment, payable to any of the deſcendants of your Majeſty's royal grandfather, or to the lord lieutenant, or other chief governor or governors of this kingdom for the time being, or to his or their principal ſecretary, or to the duke of Brunſwick prince Ferdinand, the duke and dutcheſs of Athol, the repreſentative or repreſentatives of the late right honourable Edward lord baron Hawke, of the kingdom of Great Britain, or to George Charles, eſquire, if your Majeſty ſhall think fit, by your ſign manual, to exempt the ſaid duke of Brunſwick prince Ferdinand, the duke and dutcheſs of Athol, the repreſentative or repreſentatives of the ſaid lord baron Hawke, and George Charles, or any of them, from payment of the ſame, nor ſhall the ſame extend to the officers of the army, ſo far as reſpects the pay ariſing from their regimental commiſſions, nor ſhall the ſame extend to the half-pay officers on the eſtabliſhment of this kingdom, or to the widows of officers.

VIII. And be it further enacted, That every perſon who ſhall have, or be entitled to receive any ſalary, profits, and employments, fees or penſions, in this kingdom, and who ſhall during the time aforeſaid leave this kingdom, ſhall as often as he or ſhe ſhall ſo leave this kingdom, give notice in writing to the principal officer reſident at the port at which he or ſhe ſhall embark, or the deputy vice-treaſurer of this kingdom, of the day on which he or ſhe intends to leave this kingdom as aforeſaid, and ſhall alſo give like notice in writing of the day of his or her return to this kingdom; and if any ſuch perſon as aforeſaid ſhall neglect or omit to give ſuch notice as aforeſaid, ſuch perſon ſhall pay the ſaid four ſhillings in the pound, as if he or ſhe had been abſent from this kingdom for the ſpace of ſix months.

IX. And be it further enacted, That ſuch notice ſhall be received by the reſpective officers aforeſaid, without fee or reward, and that ſuch officers ſhall reſpectively give a receipt in writing to the perſon who ſhall ſerve ſuch notice if it ſhall be deſired by ſuch perſon.

X. And be it further enacted, That every officer of any port, who ſhall receive ſuch notice as aforeſaid, ſhall immediately tranſmit the ſame to the deputy vice-treaſurer of this kingdom, who ſhall keep and preſerve the ſame.

XI. And be it further enacted, That all duties of cuſtom inwards, import exciſe, and additional duties which have been, or ſhall or may be impoſed on goods, wares, and merchandizes imported into this kingdom, between the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, and the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight inclusive; and alſo the ſeveral duties hereby impoſed on any goods, wares, or merchandizes imported during the time aforeſaid, ſhall be paid down in ready money net, without any diſcount or allowance whatſoever for prompt payment, or otherwiſe, except ſuch allowances as have been uſually made for leakage, and ſuch allowances as are herein after particularly mentioned, in regard to wines unfilled, or ſhall be mentioned and provided in reſpect of tobacco's, or any other article, by any act or acts to be paſſed this ſeſſion of Parliament.

XII. And

XII. And be it enacted, That there ſhall be granted, collected, levied, and paid to your Majeſty, your heirs and ſucceſſors, for and upon all goods, wares, and merchandizes, except ſugars, which ſhall be imported into this kingdom, during the time aforeſaid, by any perſon being a retailer or conſumer, in ready money net, without any diſcount or allowance, an additional duty after the rate of ſix pounds *per centum*, on the duties payable thereon reſpectively, over and above the full amount of ſuch duties, except the following articles, being of the growth, produce, or manufacture of France, or the French dominions in Europe, *viz.* beer, hardware, cutlery, cabinet ware, and turnery, manufactures of iron, ſteel, copper, and braſs, cottons, woollen, knit and wove hoſiery, cambricks, and lawns, linens made of flax and hemp, ſadlery, gauzes, millinary, made of muſlin, lawn, cambrick, or gauze, porcelain, earthen ware, and pottery, glaſs and glaſsware.

XIII. And be it further enacted, That an allowance, after the rate of ten pounds *per centum*, ſhall be made for the weight of every bag or pocket in which hops ſhall be imported into this kingdom during the time aforeſaid, for the tare of the ſaid bag or pocket; any uſage to the contrary notwithſtanding.

XIV. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, no perſon or perſons whatſoever ſhall ſell or tap out by retail any cider within this kingdom, but only ſuch as ſhall be licenſed according to the directions of this act, under ſuch penalty as herein after expreſſed.

XV. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, it ſhall and may be lawful to and for the chief commiſſioners of your Majeſty's exciſe, or any one of them, and the collectors of your Majeſty's exciſe, in their ſeveral and reſpective diſtricts, from time to time, to iſſue and grant ſuch licenſes for the ſelling and tapping out cider by retail; and that for every ſuch licenſe to be granted, the ſum of one ſhilling and one penny, and no more, ſhall be paid or demanded as a fee for the ſame: and if any perſon or perſons ſhall from and after the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, ſell or tap out cider by retail, without ſuch licenſe as aforeſaid, every ſuch perſon ſo offending, ſhall, for every time he or ſhe ſhall ſo offend, forfeit and pay the ſum of five pounds.

XVI. And be it enacted, That for the better ordering and collecting the ſaid duty of one penny *per* gallon for and upon all cider that ſhall be ſold or tapped out by retail, it ſhall and may be lawful to and for the gauger or gaugers, and officers of exciſe within their reſpective diſtricts, from time to time, from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, to enter in the day-time into the houſes, out-houſes, ſtore-houſes, and cellars of every retailer or retailers of cider, and to take an account of all ſuch cider as ſhall be found in the poſſeſſion of ſuch retailer or retailers, and to charge ſuch retailer or retailers with the ſaid duty of one penny *per* gallon accordingly.

XVII. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, every retailer of cider ſhall ſhew to the gauger or officer of exciſe, on demand, all his or her ſtock of cider then on hand: and in caſe any ſuch retailer or retailers of cider, or his, her, or their ſervant or ſervants (in caſe ſuch retailer or retailers ſhall not be preſent when the gauger or officer of exciſe ſhall come to ſuch retailer's houſe to take ſtock as aforeſaid) ſhall refuſe to make declaration, and ſhew all his, her, or their ſtock of cider then on hands, every ſuch retailer ſhall for every ſuch offence, forfeit

A. D. 1787. Chap. 1.

and lose the sum of ten pounds; and if such gauger or officer of excise shall, after declaration made as aforesaid, find any cider in the possession or custody of such retailer or retailers, over and above the quantity so shewn and declared, such retailer shall likewise forfeit and lose the sum of ten pounds.

XVIII. And be it further enacted, That all and every the several and respective additional duties, rates, and impositions hereby granted, shall be raised, answered, levied, and paid unto your Majesty, your heirs and successors, during the time aforesaid, over and above all other duties payable by virtue of an act made in this kingdom in the fourteenth and fifteenth years of the reign of his late Majesty, Charles the second, entitled, *An act for the settling of the excise or new impost upon his Majesty, his heirs and successors, according to the book of rates therein inserted*; or by one other act made in the fourteenth and fifteenth years of the reign of his said late Majesty, entitled, *An act for settling the subsidy of poundage, and granting a subsidy of tonnage, and other sums of money unto his royal Majesty, his heirs and successors, the same to be paid upon merchandizes imported and exported into, or out of the kingdom of Ireland, according to the book of rates hereunto annexed*; except where it is otherwise herein particularly provided and enacted.

XIX. And be it further enacted, That the six pence *per* pound, and all other fees which shall, or may be payable to the vice-treasurer or vice-treasurers, receiver, or paymaster general, clerk of the pells, or any other officer or officers of this kingdom, upon issuing or payment of any sum or sums of money which shall or may arise out of, or shall or may be received for, or on account of the several duties and aids hereby granted to your Majesty, shall be applied by the said vice-treasurer or vice-treasurers, receiver, or paymaster-general for the use of your Majesty, your heirs and successors, in aid and addition to the duties hereby granted, and shall be duly accounted for by him or them.

XX. And be it further enacted, that a separate account shall be kept of all increase of duties, aids or taxes, which shall or may accrue by means of the discounts and allowances for prompt payment of the impost excise and allowance of five pounds *per centum*, on payment of customs inwards, being hereby enacted to cease, and that such increase shall be applied for the use of your Majesty, your heirs and successors, in aid and addition to the duties hereby granted.

XXI. Provided always, and be it further enacted, That if any of the goods and merchandizes herein before mentioned, upon which the said duties, additional duties, and further additional duties hereby granted, are charged upon the importation thereof, shall after payment thereof, be again exported, except wines, touching which a special provision is herein made, and except herrings, by any merchant or merchants within three years after the importation thereof, and if due proof be first made by certificate from the proper officer of the due entry and payment of the said duties, additional duties, and further additional duties hereby granted, and that all other requisites have been performed, which are by law required to be performed in those cases, where the duties of excise are to be repaid, by virtue of the before mentioned act, entitled, *An act for the settling of the excise, or new impost upon his Majesty, his heirs and successors, according to the book of rates therein inserted*; that then the said duties, additional duties, and further additional duties hereby imposed shall without any delay or reward be repaid unto such merchant, or merchants so exporting the same, within one month after demand thereof, any thing herein contained to the contrary notwithstanding, except in such cases where it is or shall be otherwise provided for this session of parliament.

XXII. And be it further enacted, That for and upon the exportation to any place, except the British plantations in America, the West Indies, or any British

settlement

ſettlement on the coaſt of Africa, of any wines within three years after import, and which ſhall have paid on import ſuch duties as are charged thereon in the afore-mentioned ſchedule, number 1, the ſeveral drawbacks mentioned in the ſchedule marked, number 2, hereunto annexed, ſhall be allowed and paid to the merchant or merchants ſo exporting the ſame.

XXIII. And be it further enacted, That the aforeſaid additional duty of thirty pounds *per* ton impoſed upon all wines of the growth of Portugal, ſhall be likewiſe fully drawn back and repaid to the merchant or merchants ſo exporting the ſame within the time aforeſaid.

XXIV. And be it further enacted, That the ſaid additional duty of thirty pounds *per* ton on all wines of the growth of Portugal, the ſaid additional duty of ten ſhillings on every hundred weight of cork of the growth or manufacture of Portugal, and the ſaid additional duty of forty ſhillings a thouſand on lemons and oranges of the growth of Portugal or its dominions, ſhall ceaſe and determine ſo ſoon as the goods of Ireland ſhall be admitted into Portugal, agreeable to treaties, and the ſame ſhall be notified to the chief commiſſioners of the revenue by authority of your Majeſty.

XXV. And be it further enacted, That the additional rates and duties hereby granted and impoſed on chocolate and cocoa nuts, and all monies ariſing thereby, ſhall be paid to the truſtees appointed for the management of the hempen and flaxen manufactures of this kingdom, to be by them applied to encourage and ſupport the ſaid manufactures, and the trade thereof in this kingdom; and that the ſaid additional duties on raw and untanned hides, and the ſaid additional duty on linſeed oil imported, and all money ariſing thereby, ſhall be paid to the ſaid truſtees, to be by them applied towards the encouraging the raiſing of flax-ſeed in this kingdom; and that ſo much of the produce of all the ſaid duties ariſing upon teas as ſhall amount to the ſum of ſeven thouſand three hundred pounds, ſhall be placed to the account of your Majeſty's hereditary revenue; and that the ſurplus of the produce of the ſaid duties on teas ſhall be applied for the ſupport of your Majeſty's government as aforeſaid.

XXVI. And be it further enacted, That all duties paid to, and all ſums granted to the truſtees of the linen and hempen manufactures ſhall be exempted from the payment of all fees.

XXVII. And be it further enacted, That the ſaid duty of ten ſhillings *per* barrel hereby granted and impoſed upon all herrings imported into this kingdom, except Britiſh herrings, ſhall be applied to encourage the fiſheries of this kingdom, in ſuch manner as ſhall be directed by Parliament.

XXVIII. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, the ſeveral ſums granted by this act, or any other acts of Parliament now in force in this kingdom, and appropriated to encourage the raiſing ſufficient quantities of flax-ſeed and hemp in this kingdom, and for the encouragement of the hempen and flaxen manufactures in the provinces of Leinſter, Munſter, and Connaught, ſhall be applied to ſuch purpoſes only, and no other; and that a ſeparate and diſtinct account ſhall be kept by the proper officer of the application thereof, and be laid before Parliament.

XXIX. And be it enacted, That where any perſon ſhall import crude brimſtone, or ſalt petre, and ſhall make uſe of the ſame in extracting therefrom oil of vitriol or aquafortis, ſuch perſon ſhall be entitled to receive, and the collector of the port or diſtrict within which ſuch crude brimſtone and ſalt petre ſhall have been imported, ſhall repay to ſuch perſon all ſuch duties as have been paid by him on the importation thereof, on his making it appear by affidavit or affirma-

A. D. 1787. Chap. 1.

tion to ſuch collector, that ſuch crude brimſtone and ſalt petre have been uſed in making vitriol or aquafortis.

XXX. And be it further enacted, That no cambricks, lawns, or glaſs whatſoever, except of the manufacture of Great Britain, or of the European dominions of France, nor any gold or ſilver lace, except of the manufacture of Great Britain, nor any hops, except of the growth of Great Britain, or of the Britiſh colonies in America, or the Weſt Indies, ſhall from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven be imported into this kingdom in any ſhip or veſſel whatſoever, under the penalty of the forfeiture of all ſuch lace, cambricks, and lawns and hops and glaſs, and treble the value thereof, and of the forfeiture of the ſhip or veſſel in which the ſame ſhall be imported, with all her guns, tackle, furniture, ammunition, and apparel; one moiety of which forfeitures ſhall be and remain to your Majeſty, your heirs and ſucceſſors, and the other moiety to him or them who ſhall ſue for the ſame.

XXXI. And be it further enacted, That the ſaid ſchedules herein before mentioned, and which are hereunto annexed, ſhall be deemed and taken as a part of this act to all intents and purpoſes whatſoever.

XXXII. And be it further enacted, That all and every the ſeveral and reſpective duties, rates, and impoſitions hereby granted, and all penalties and forfeitures hereby impoſed, and not otherwiſe herein ſpecially provided for, ſhall be raiſed, anſwered, levied, collected, and paid unto your Majeſty, your heirs and ſucceſſors, during the time aforeſaid, in like manner, except as to bonding the ſaid duties, or any diſcount for prompt payment, and by ſuch ways, means, and methods, and by ſuch rules and directions, and under ſuch penalties and forfeitures, and with ſuch powers as are appointed, directed, and expreſſed for the raiſing, anſwering, collecting, and paying of duties in and by the ſaid act made in this kingdom in the fourteenth and fifteenth years of the reign of his ſaid late Majeſty Charles the ſecond, entitled, *An act for the ſettling of the exciſe or new impoſt upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted*, or by any other law now of force relating to the revenue of exciſe in this kingdom, as fully and effectually to all intents and purpoſes, as if the ſame were particularly mentioned, expreſſed, and enacted again in the body of this preſent act, with the like remedy of appeal to and for the party aggrieved, as in and by the ſaid act of exciſe, or any other law or laws now in being relating to the duties of exciſe is provided.

XXXIII. And be it further enacted, That a ſeparate diſtinct account ſhall be kept by the proper officer or officers, of the ſeveral ſums ariſing from the aforeſaid ſeveral aids, and taxes hereby granted as aforeſaid; and that the commiſſioners of your Majeſty's revenue ſhall return the weekly abſtracts of their ſeveral collectors to the accountant general, and that the accountant general ſhall return a ſeparate account of the aforeſaid ſums ariſing from the ſaid aids, duties, and taxes hereby granted to the vice-treaſurer or vice-treaſurers, his or their deputy or deputies; and that every collector or receiver do take a ſeparate receipt for the ſame when paid into your Majeſty's treaſury; which receipt the ſaid vice-treaſurer or vice-treaſurers, his or their deputy or deputies, is and are hereby required to give accordingly.

XXXIV. And be it further enacted, That the ſeveral ſums herein after mentioned, be paid out of the ſeveral duties and aids granted to your Majeſty by this preſent act to the perſons, and for the purpoſes herein after mentioned, that is to ſay, the ſum of twenty thouſand pounds to your Majeſty for the cloathing, arming, and maintaining a militia in this kingdom for one year, from the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, to the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, to be applied

in

in ſuch manner as Parliament ſhall hereafter direct; the ſum of four thouſand pounds to the right honourable the ſpeaker of the houſe of commons, to enable him to maintain the ſtate and dignity of his office; the ſum of ten thouſand pounds for one year ending the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, to the truſtees for the encouraging the hempen and flaxen manufactures in this kingdom, to be by them applied in ſuch manner as ſhall appear to them to be moſt conducive to promote the ſaid manufactures, the ſaid ſum of ten thouſand pounds being given to them in the place and ſtead of a like ſum heretofore appropriated to be paid to them out of the firſt produce of the duties on teas; the ſum of five hundred and forty pounds to Edward Cooke, eſquire, clerk of this houſe, as a reward for his attendance and ſervice this ſeſſion of Parliament; the ſum of three hundred and fifty pounds to Benjamin Higgins, clerk aſſiſtant, as a reward for his attendance and ſervice this ſeſſion of Parliament; the ſum of two hundred and ſeventy pounds to James Corry, clerk of the journals and records, as a reward for his attendance and trouble this ſeſſion of Parliament; the ſum of one hundred and forty pounds to Dawſon Ellis, clerk of the engroſſments, as a reward for his attendance and ſervice this ſeſſion of Parliament; the ſum of five hundred pounds to George Frederick Winſtanley and Jonathan Rogers, the clerks attending the ſelect and other committees, as a reward for their attendance and ſervice this ſeſſion of Parliament, to be equally divided between them; the ſum of ſix hundred and ſeventy pounds to Dixie Coddington, ſerjeant at arms, as a reward for his attendance and ſervice this ſeſſion of Parliament; the ſum of ſeventy pounds to Laurence Senſi, as a reward for his trouble and attendance in delivering the votes to the members this ſeſſion of Parliament; the ſum of two hundred pounds to James M'Cowen and Henry Holmes, door-keepers to this houſe, as a reward for their attendance and ſervice this ſeſſion of Parliament, to be equally divided between them; the ſum of ſeven hundred pounds to be given to the ſpeaker, to be by him divided among the back door-keepers and meſſengers attending this houſe, being twenty in number, and the other attendants, in ſuch manner as he ſhall direct; the ſum of one hundred and forty pounds to Thomas L'Eſtrange for his extraordinary care and trouble in attending this houſe as aſſiſtant ſerjeant at arms; the ſum of two hundred pounds to Edward Cooke, eſquire, for his trouble and expence in preparing copies, ſuperintending the printing, and making an index to the twenty-third volume of the journals of this houſe; the ſum of fifty pounds to James Corry for his extraordinary trouble in attending the committee of accounts this ſeſſion; the ſum of one hundred and twelve pounds to James King and Abraham Bradley King for printing the publick accounts laid before the houſe this ſeſſion of Parliament; the ſum of five hundred pounds to the ſpeaker of this houſe to be applied by him in the manner directed by this houſe with reſpect to a ſimilar ſum granted in the laſt ſeſſion of Parliament for the better arrangement of buſineſs in the clerks offices; the ſum of three hundred and forty pounds to Thomas Burgh, eſquire, accountant general, as a reward for his expence and trouble in preparing and ſtating the public accounts of the nation laid before this houſe this ſeſſion of parliament; the ſum of eight hundred pounds to John Tydd, eſquire, in conſideration of his extraordinary attendance, care, and expence in the office of paymaſter of corn premiums; the ſum of two hundred pounds to Henry Gore, eſquire, as a reward for his expence and trouble in preparing and making out the account of the imports and exports for one year ending the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſix, purſuant to the order of this houſe; the ſum of ſeventy pounds to Henry Smyth, deputy paymaſter of corn premiums, for his extraordinary trouble and expence in preparing

A. D. 1787.

accounts by him laid before this houſe for one year ending at midſummer, one thouſand ſeven hundred and eighty-ſix; the ſum of two hundred pounds to Paul Le Bas, examinator of corn premiums, on account of the great increaſe of his trouble in examining and keeping accounts of ſaid premiums, and for his expences in payment of clerks in the year ending at Lady-Day, one thouſand ſeven hundred and eighty-ſix; the ſum of one hundred and forty pounds to John Smart, deputy accountant general, for his extraordinary trouble this ſeſſion of Parliament, and ſuperintending the printing of the publick accounts; the ſum of one hundred and forty pounds to Anthony Ferguſon, for his extraordinary trouble in making up the ſeveral accounts by him laid before this houſe and in attending this houſe this ſeſſion of Parliament; the ſum of one hundred and forty pounds to John Swan, examinator of exciſe, for his extraordinary trouble and expence in preparing accounts for this houſe; the ſum of five hundred and fifty-nine pounds four ſhillings and ten pence to James King and Abraham Bradley King, printers to this houſe, for printing and binding five hundred of the twenty-third volume of the journals for the uſe of the members of this houſe; the ſum of eighty pounds to Elizabeth Molloy for the additional expences incurred by her in the articles of coal and candle which ſhe is obliged to furniſh in the new buildings in the interval between this and the next ſeſſion of Parliament, and the ſum of ſixty-one thouſand ſeven hundred and nineteen pounds ſix ſhillings and ſeven pence to be applied in ſuch manner as parliament ſhall direct for the advancement of fiſheries, trade and manufactures, and the maintenance of hoſpitals, charities, public inſtitutions, and the further improvement of this kingdom by building churches and other public works.

No. 1.

A SCHEDULE of the Duties upon every Ton of Wine, Filled or Unfilled, imported, subject to Alien's Duty or otherwise, to be paid down in ready Money Net, without any Discount or Allowance, and to be in Lieu and full Satisfaction of all Duties, Customs and Excise payable thereon, by any Act or Acts of Parliament heretofore made in this Kingdom.

	If not subject to Alien's Duty.				If subject to Alien's Duty.			
	Filled.		Unfilled.		Filled.		Unfilled.	
	l. s. d. 20ths		l. s. d. 20ths		l. s. d. 20ths		l. s. d. 20ths	
Portugal and Madeira Wine, Spanish and Canary Wine, and Wine of all other the Dominions of Spain,	22	4 8	20	14 0	23	0 2 13½	21	8 0
Rhenish Wine	27	19 10 16	25	13 10 18⅘	29	9 10 16	27	0 10 18²⁵⁄₂₅
All other Wine	28	9 10 16	26	2 10 18⅘	30	3 2 16	27	12 10 18²⁵⁄₂₅

No. 2.

A SCHEDULE of the Drawbacks upon every Ton of Wine exported, as the ſame have been Imported, Filled or Unfilled, ſubject to Alien's Duty or otherwiſe, if the ſame ſhall be regularly exported within Three Years after the Importation thereof reſpectively: The ſaid Drawbacks to be in Lieu and full Satisfaction of all Drawbacks payable by any Act or Acts of Parliament heretofore made in this Kingdom.

	Not having paid Alien's Duty.								Having paid Alien's Duty.							
	Filled.				Unfilled.				Filled.				Unfilled.			
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths
Spaniſh, Canary, and Wines of the Dominions of Spain, Portugal, and Madeira Wine	17	4	8		16	4	10		16	6	10	13½	15	8	10	
All other Wine	23	9	10	16	21	12	10	18⅔	23	9	10	16	21	12	10	18⅔

CHAP.

CHAP. II.

An Act for granting to His Majeſty, the ſeveral Aids, Duties, Rates, Impoſitions and Taxes therein particularly expreſſed, to be applied to the Payment of the Intereſt of the Sums therein provided for, and towards the Diſcharge of the ſaid Principal Sums, in ſuch Manner as therein is directed; and for ſuch other Purpoſes as are therein mentioned.

WHEREAS by an act of Parliament made and paſſed in the twenty-ſixth year of your Majeſty's reign, entitled, *An act for granting to his Majeſty, the ſeveral aids, duties, rates, impoſitions and taxes therein particularly expreſſed, to be applied to the payment of the intereſt of the ſums therein provided for, and towards the diſcharge of the ſaid principal ſums, in ſuch manner as therein is directed, and for ſuch other purpoſes as are therein mentioned*; ſeveral aids and additional duties were granted to your Majeſty, your heirs and ſucceſſors, from the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſix, to the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven inclusive, to pay an intereſt for the ſeveral ſums in the ſaid recited act particularly mentioned, or ſo much thereof as ſhould remain unpaid on the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſix, to the perſon or perſons who lent the ſame, his, her, or their executors, adminiſtrators, or aſſigns, at the reſpective rates therein particularly mentioned, to commence from the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſix, without any fee or charge, and free from all deductions, defalcations, and abatements whatſoever, until ſuch times as they ſhould be reſpectively paid their principal money at one entire payment: and whereas it was in and by the ſaid recited act recited, "that the treaſury bills which had theretofore iſſued for the ſeveral ſums of fifty thouſand pounds, whereof forty-nine thouſand nine hundred pounds then remained outſtanding, and of one hundred thouſand pounds, whereof ninety-three thouſand eight hundred pounds then remained outſtanding, and of forty thouſand pounds, amounting in the whole to the ſum of one hundred and eighty-three thouſand ſeven hundred pounds, were, if not paid off on or before the twenty-fourth day of June, one thouſand ſeven hundred and eighty-ſix, to be received, taken, and be current to any receiver or collector in this kingdom of the cuſtoms, exciſe, or any revenue, aid, or tax in this kingdom, for or in ſatisfaction of any cuſtom, exciſe, revenue, aid, or tax then due, or thereafter to become due or payable to your Majeſty, your heirs or ſucceſſors, and to be taken, paſs, and be current at the receipt of your Majeſty's exchequer from every ſuch receiver or collector, for and in reſpect of the cuſtoms, exciſe, or any revenue, aid, or tax by him collected or received on or after the ſaid day:" and whereas by virtue of certain powers in the recited act contained, a ſum of one hundred and eighty-three thouſand ſeven hundred pounds was raiſed and paid into your Majeſty's treaſury towards replacing the like ſum of one hundred and eighty-three thouſand ſeven hundred pounds ſo due by treaſury bills, which were paid off and diſcharged on the twenty-fourth day of June, one thouſand ſeven hundred and eighty-ſix, and debentures to the amount of one hundred and eighty-three thouſand ſeven hundred pounds, bearing an intereſt at the rate of four pounds *per centum per annum*, from the twenty-fourth day of June, one thouſand ſeven hundred and eighty-ſix, are to be iſſued to the 26 G. 3. c. 2.

A. D. 1787. Chap. 2.

perſons who paid in the ſaid ſum: and whereas the aids and duties granted to your Majeſty in and by the ſaid recited act of the twenty-ſixth year of your Majeſty's reign, have not proved ſufficient to pay and diſcharge the ſeveral principal ſums therein and herein before mentioned, and the intereſt of the ſame reſpectively, and the annuities granted in purſuance of an act paſſed in the twenty-fifth year of your Majeſty's reign, entitled, *An act for granting to his Majeſty the ſeveral aids, duties, rates, impoſitions, and taxes therein particularly expreſſed, to be applied to the payment of the intereſt of the ſums therein provided for, and towards the diſcharge of the ſaid principal ſums in ſuch manner as therein is directed, and for ſuch purpoſes as are therein mentioned:* and whereas it is neceſſary to provide for the payment of the ſeveral principal ſums at any time or times heretofore borrowed upon or ſecured by debentures or treaſury bills, which ſhall remain unpaid on the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, together with the intereſt thereof, and alſo to provide for the payment of the ſeveral life annuities heretofore granted upon the reſpective ſums of two hundred and ſixty-five thouſand pounds, one hundred and ſeventy-five thouſand pounds, and three hundred thouſand pounds, and alſo to provide for the payment of one annuity or yearly ſum of twenty-four thouſand pounds, being a ſum equal to the amount of the whole intereſt payable upon debentures ſubſcribed and cancelled, purſuant to an act paſſed in the twenty-firſt and twenty-ſecond years of your Majeſty's reign, entitled, *An act for eſtabliſhing a bank by the name of the governors and company of the bank of Ireland*; we your Majeſty's moſt dutiful and loyal ſubjects, the commons of Ireland, in parliament aſſembled, do therefore moſt humbly beſeech your Majeſty, that it may be enacted, and be it enacted by the king's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent parliament aſſembled, and by the authority of the ſame, That for the ſeveral principal ſums, at any time or times heretofore borrowed upon, or ſecured by debentures, bearing an intereſt at the rate of four pounds *per centum per annum*, whether lottery debentures or others, which ſhall remain unpaid on the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, there ſhall be paid at the receipt of your Majeſty's exchequer, by the hands of the vice-treaſurer or vice-treaſurers, pay-maſter or receiver-general, his or their deputy or deputies, at the end of every ſix calendar months, to be computed from the twenty fifth day of March, one thouſand ſeven hundred and eighty-ſeven, to the perſon or perſons who has or have paid or lent, or become entitled to the ſame, his, her, or their executors, adminiſtrators, or aſſigns, an intereſt at the rate of four pounds *per centum per annum*, without any fee or charge, and free from all deductions, defalcations, and abatements whatſoever, until ſuch time as they ſhall be reſpectively paid their principal money at one entire payment.

25 G. 3. c. 2.

27, 28 G. 3. c. 16.

II. And be it further enacted, That the ſaid ſeveral life annuities heretofore granted to the ſeveral ſubſcribers, who advanced and paid the ſaid three ſeveral ſums of two hundred and ſixty-five thouſand pounds, one hundred and ſeventy-five thouſand pounds, and three hundred thouſand pounds, into your Majeſty's treaſury, ſhall and may be regularly paid to the perſons thereunto reſpectively entitled, as the ſame ſhall become due, according to the true intent and meaning of the ſeveral acts heretofore made, concerning the ſame reſpectively.

III. And be it further enacted, That the aforeſaid annuity or yearly ſum of twenty-four thouſand pounds, ſhall and may be regularly paid to the governors and company of the bank of Ireland, as the ſame ſhall become due, according to the true intent and meaning of the ſaid act, entitled, *An act for eſtabliſhing a bank, by the name of the governors and company of the bank of Ireland.*

27, 28 G. 3. c. 16.

IV. And be it further enacted, That for the principal ſums at any time heretofore borrowed upon, or ſecured by treaſury bills, now outſtanding and unpaid, and which are not yet current to any receiver, or collector of any revenue, aid, or tax in this kingdom, bearing an intereſt at the rate of three pence by the day for each one hundred pounds, and which ſhall remain unpaid on the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, there ſhall be paid at the receipt of your Majeſty's exchequer, by the hands of the vice-treaſurer or vice-treaſurers, his or their deputy or deputies, from the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, to the perſon or perſons having paid the ſame, his, her, or their executors, adminiſtrators, or aſſigns, an intereſt after the rate of three pence by the day for every one hundred pounds, without any fee or charge, and free from all deductions, defalcations, and abatements whatſoever, until they ſhall be reſpectively paid or ſatiſfied, their principal money at one entire payment.

V. And whereas the treaſury bills which have been iſſued for the ſum of one hundred thouſand pounds, are, if not paid off on or before the twenty-fourth day of June, one thouſand ſeven hundred and eighty-ſeven, to be received, taken, and be current to any receiver or collector in this kingdom, of the cuſtoms, exciſe, or any revenue, aid, or tax in this kingdom, for or in ſatisfaction of any cuſtom, exciſe, revenue, aid or tax, then due or thereafter to become due or payable to your Majeſty, your heirs or ſucceſſors, and to be taken, paſs, and be current at the receipt of your Majeſty's exchequer, from every ſuch receiver or collector, for or in reſpect of the cuſtoms, exciſe, or any revenue, aid, or tax by him collected or received on or after the ſaid twenty-fourth day of June, one thouſand ſeven hundred eighty-ſeven: and whereas in order to provide for the payment of the ſaid laſt mentioned treaſury bills, which have heretofore iſſued, or to replace ſuch ſums as ſhall be paid or allowed out of your Majeſty's revenue in diſcharge of the ſame, it will be neceſſary to make ſome further proviſion touching the ſame: be it therefore enacted, That as to all ſuch treaſury bills ſo iſſued for the ſaid ſum of one hundred thouſand pounds, which are ſo made current from and after the twenty-fourth day of June, one thouſand ſeven hundred and eighty-ſeven, it ſhall, and may be lawful for his grace the lord lieutenant or other chief governor or governors of this kingdom for the time being, at any time or times from and after the ſaid twenty-fourth day of June, one thouſand ſeven hundred and eighty-ſeven, to call in, pay off, and diſcharge the ſame, or ſuch part thereof as ſhall remain unpaid or unſatisfied on the ſaid twenty-fourth day of June, one thouſand ſeven hundred and eighty-ſeven.

VI. And whereas in order to replace the ſaid ſum of one hundred thouſand pounds, it may be expedient to raiſe the ſame by the ways herein after mentioned, that is to ſay, on loan by debentures, to carry an intereſt not exceeding the rate of three pounds ten ſhillings *per centum per annum*, or by treaſury bills to carry an intereſt, not exceeding the rate of two pence halfpenny by the day for each one hundred pounds which ſhall be raiſed thereon, or partly by ſuch debentures, and partly by ſuch treaſury bills as aforeſaid, with or without one or more lottery or lotteries, in aid thereof, or of any part thereof, or by ſuch debentures with or without one or more lottery or lotteries, or by all or any of the ways and means aforeſaid: we your Majeſty's moſt dutiful and loyal ſubjects the commons of Ireland in Parliament aſſembled, do moſt humbly beſeech your Majeſty, that it may be enacted, and be it enacted, That for ſo much of the ſaid ſum of one hundred thouſand pounds as ſhall be actually paid by any perſon or perſons into your Majeſty's treaſury, at the inſtance of his grace the lord lieutenant, or other chief governor or governors of this kingdom for the time being, upon loan by debentures, there ſhall be paid at the receipt of your Majeſty's exchequer by the

A. D. 1787. Chap. 2.

hands of the vice-treaſurer or vice-treaſurers, pay-maſter or paymaſters general, his or their deputy or deputies at the end of every ſix calendar months, to the perſon or perſons ſo paying or lending the ſame, his, her, or their executors, adminiſtrators or aſſigns, ſuch intereſt, not exceeding the rate of three pounds ten ſhillings *per centum per annum*, and to commence from the twenty-fourth day of June, one thouſand ſeven hundred and eighty-ſeven, or from ſuch time ſubſequent thereto as ſhall be agreed upon by his grace the lord lieutenant, or other chief governor or governors of this kingdom for the time being, without any fee or charge, and free from all deductions, defalcations, or abatements whatſoever, until ſuch time as they ſhall be reſpectively paid their principal money at one entire payment.

VII. And be it further enacted, That a debenture, or receipt for every ſum, ſo to be ſubſcribed and paid, bearing ſuch intereſt as aforeſaid, ſhall be given by the proper officers of your Majeſty's treaſury, for all and every ſuch ſum and ſums of money as ſhall be ſo raiſed on loan by debenture, and paid into the receipt of your Majeſty's exchequer, in like manner, as hath been uſually done in caſes where principal ſums have been heretofore borrowed on loan by debenture; and the ſaid debentures or receipts ſo to be given, ſhall be numbered in arithmetical progreſſion, where the common exceſs or difference is to be one, until the whole ſhall be numbered.

VIII. And be it further enacted, That for ſo much of the ſaid ſum of one hundred thouſand pounds as ſhall be actually paid into your Majeſty's treaſury, at the inſtance of his grace the lord lieutenant, or other chief governor, or chief governors of this kingdom for the time being, on loan by treaſury bills, there ſhall be paid at the receipt of your Majeſty's exchequer, by the hands of the vice-treaſurer or paymaſter general, his or their deputy or deputies, at the end of every ſix calendar months, to the perſon or perſons ſo paying or lending the ſame, his, her, or their executors, adminiſtrators, or aſſigns, ſuch intereſt not exceeding the rate of two pence halfpenny by the day for each one hundred pounds, and to commence from the twenty-fourth day of June, one thouſand ſeven hundred and eighty-ſeven, or from ſuch time ſubſequent thereto, as ſhall be agreed upon by his grace the lord lieutenant, or other chief governor or chief governors of this kingdom for the time being, without any fee or charge, and free from all deductions, defalcations, and abatements whatſoever, until ſuch time as they ſhall be paid their principal money in one entire payment.

IX. And be it further enacted, That for ſo much of the ſaid ſum of one hundred thouſand pounds as ſhall be actually paid into your Majeſty's treaſury on loan by treaſury bills as aforeſaid, bills entitling the bearer to the amount of the ſums, to be reſpectively ſpecified therein, and declaring ſuch amount to be payable or paſs current at the receipt of your Majeſty's exchequer, at ſuch time and times as ſhall be directed by his grace the lord lieutenant, or other chief governor or chief governors of this kingdom for the time being, ſhall be iſſued and given by the proper officers of your Majeſty's treaſury, ſuch bills to bear an intereſt at ſuch rate as ſhall be agreed on by his grace the lord lieutenant, or other chief governor or chief governors of this kingdom for the time being, not exceeding the rate of two pence halfpenny by the day for each one hundred pounds; the ſaid bills to be numbered in arithmetical progreſſion, where the common exceſs or difference is to be one, until the whole ſhall be numbered, beginning with the number one.

X. And whereas it may be expedient to pay off the ſum of two hundred thouſand pounds, part of the ſums heretofore raiſed and due on debentures, carrying an intereſt at the rate of four pounds *per centum per annum*, and in order to pay off the ſame, to raiſe the ſum of two hundred thouſand pounds on loan by debentures,

tures, bearing an intereſt not exceeding the rate of three pounds ten ſhillings *per centum per annum*: be it therefore enacted, That it ſhall and may be lawful for his grace the lord lieutenant, or other chief governor or governors of this kingdom for the time being, at ſuch time as he or they ſhall think proper to call in, pay off, and diſcharge the ſaid ſum of two hundred thouſand pounds.

XI. And be it further enacted, That for ſuch ſum and ſums of money, not exceeding in the whole the ſum of two hundred thouſand pounds as ſhall be actually paid by any perſon or perſons into your Majeſty's exchequer at the inſtance of his grace the lord lieutenant or other chief governor or governors of this kingdom for the time being, upon loan by debentures, for the purpoſe of paying off a like ſum now ſtanding out on debentures, carrying an intereſt at the rate of four pounds *per centum per annum*, there ſhall be paid at the receipt of your Majeſty's exchequer by the hands of the vice-treaſurer or vice-treaſurers, paymaſter or paymaſters general, his or their deputy or deputies, at the end of every ſix calendar months, the intereſt not exceeding the rate of three pounds ten ſhillings *per centum per annum*, and to commence from ſuch time as ſhall be agreed upon by his grace the lord lieutenant, or other chief governor or governors of this kingdom for the time being, without any fee or charge, and free from all deductions, defalcations and abatements whatſoever, until ſuch time as they ſhall be reſpectively paid their principal money at one entire payment.

XII. And be it enacted, That a debenture or receipt for every ſum ſo to be ſubſcribed and paid, bearing an intereſt not exceeding the rate of three pounds ten ſhillings *per centum per annum* as aforeſaid, ſhall be given by the proper officers of your Majeſty's treaſury for all and every ſuch ſum and ſums of money as ſhall be ſo raiſed on loan by debenture, and paid into the receipt of your Majeſty's exchequer in like manner as hath been uſually done in caſes where principal ſums have been heretofore borrowed on loan by debenture, and the ſaid debentures, or receipts ſo to be given, ſhall be numbered in arithmetical progreſſion where the common exceſs or difference is to be one until the whole ſhall be numbered.

XIII. And be it enacted, That the vice-treaſurer or vice-treaſurers, paymaſter or paymaſters-general, his or their deputy or deputies, ſhall within ten days after he ſhall receive any ſum or ſums, amounting to the ſum of fifty thouſand pounds, from the perſon or perſons who ſhall ſubſcribe to the ſaid loan of two hundred thouſand pounds on debentures, bearing an intereſt after the rate of three pounds ten ſhillings *per centum per annum*, pay ſuch ſum or ſums in diſcharge of debentures for the like ſum, bearing an intereſt after the rate of four pounds *per centum per annum*.

XIV. And for rendering the payment of the ſaid debentures, bearing an intereſt after the rate of four pounds *per centum per annum*, amounting to the ſaid ſum of two hundred thouſand pounds, ſo to be paid off as aforeſaid, more eaſy and certain; be it enacted, That the vice-treaſurer or vice-treaſurers, or paymaſter-general, his or their deputy or deputies, ſhall, from time to time, upon receiving the direction of his grace the lord lieutenant, or other chief governor or governors of this kingdom for the time being, cauſe the numbers of ſuch receipts or debentures, for the ſeveral principal ſums then ſtanding out on debentures, bearing an intereſt at the rate of four pounds *per centum per annum*, and the ſums therein contained to be written on ſeveral tickets and pieces of parchment, and to be rolled and ſowed up in ſuch manner as his grace the lord lieutenant, or other chief governor or governors of this kingdom for the time being, ſhall direct, and put into a box or urn, and well mixed together, and an indifferent perſon ſhall publickly between the hours of ten in the forenoon and three in the afternoon, of ſuch day

or days as ſhall, by the ſaid vice-treaſurer or vice-treaſurers, his or their deputy or deputies, be publickly advertized in the Dublin Gazette for that purpoſe, at leaſt twenty-one days before, at the office of the vice-treaſurer or vice-treaſurers, in the caſtle of Dublin, draw out of ſuch box or urn ſo many of ſaid tickets or pieces of parchment, that the ſums therein contained ſhall amount in the whole to the principal ſum ſo to be paid in purſuance of this act, and the perſon or perſons, the numbers of whoſe debentures or receipts ſhall be ſo drawn, his or their executors, adminiſtrators or aſſigns, ſhall, within twenty days after the ſaid tickets or pieces of parchment, ſhall be drawn, be paid by the vice-treaſurer or vice-treaſurers, his or their deputy or deputies, the principal ſums to him, her, or them, reſpectively due, with intereſt for the ſame at the rates aforeſaid, until paid; and ſhall, upon payment thereof, deliver his, her, and their ſeveral and reſpective debentures or receipts to the ſaid vice-treaſurer or vice-treaſurers, his or their deputy or deputies, to be cancelled, which he or they are required to cancel accordingly, and the intereſt, payable by virtue of ſuch debentures or receipts, ſhall ceaſe from the expiration of twenty days, to be accounted from the day of the drawing the ſaid tickets or pieces of parchment.

XV. And whereas in order to effectuate the raiſing the whole or part of the ſaid ſums of one hundred thouſand pounds, and two hundred thouſand pounds as aforeſaid, it may be neceſſary to eſtabliſh one or more lottery or lotteries in aid of the ſame; be it therefore enacted, That it ſhall and may be lawful to and for his grace the lord lieutenant, or other chief governor or governors of this kingdom for the time being, to eſtabliſh one or more lottery or lotteries, to effectuate the raiſing the ſaid ſums of one hundred thouſand pounds, and two hundred thouſand pounds, or any part thereof, as he or they ſhall direct or appoint; and that every ſuch lottery or lotteries ſhall be drawn at ſuch time or times after the firſt day of April, one thouſand ſeven hundred and eighty-ſeven, and conſiſt of ſuch number of tickets at ſuch price or prices, to be ſubſcribed for, and paid at ſuch time or times, and in ſuch proportions, and upon ſuch ſcheme or ſchemes of prizes to be paid in ready money, and at ſuch time or times, and with all ſuch further or other regulations, powers, and proviſions neceſſary to the carrying the ſame into execution, as ſhall be appointed and directed by his grace the lord lieutenant, or other chief governor or governors of this kingdom for the time being; and that ſuch lottery or lotteries ſo to be eſtabliſhed, ſhall be conducted and carried on with ſuch powers and authorities, and under and ſubject to ſuch regulations and directions, and with ſuch form of books, mode of drawing, proviſions as to tickets delivered or not ſubſcribed for, rewards to managers and other officers, diſcount for ſubſcriptions advanced, and ſuch forfeiture for omiſſions to pay or complete ſubſcriptions to the ſaid loan or lottery or lotteries, within ſuch time or times as ſhall be appointed by his grace the lord lieutenant, or other chief governor or governors of this kingdom for the time being, and under and ſubject to ſuch powers to pay incident expences neceſſary to be incurred in the execution of ſuch lottery or lotteries, and ſuch other powers, authorities, proviſions, reſtrictions, penalties, forfeitures, payment for licenſes and remedies as are ſeverally mentioned in an act made and paſſed in the twenty-firſt and twenty-ſecond years of your Majeſty's reign, entitled, *An act for granting unto your Majeſty the ſeveral duties, rates, impoſitions and taxes therein particularly expreſſed, to be applied to the payment of the intereſt of the ſum therein provided for, and towards the diſcharge of the ſaid principal ſums in ſuch manner as therein is directed; and for ſuch other purpoſes as are therein mentioned*; and alſo in one other act paſſed in the twenty-fifth year of your Majeſty's reign, entitled, *An act for amending the laws for regulating lottery offices*, touching the lotteries therein mentioned, unleſs the ſame ſhall be otherwiſe provided for during this ſeſſion of parliament, or as ſhall be enacted by any act or acts of parliament to be paſſed in this ſeſſion

21, 22 G. 3. c. 2.

25 G. 3. c. 45.

of

of parliament, as fully and effectually to all intents and purpoſes as if the ſame and every of them were herein particularly ſet forth and enacted with reſpect to the ſaid lottery or lotteries, to be eſtabliſhed for effectuating the raiſing the whole or part of ſaid ſums of one hundred thouſand pounds, and two hundred thouſand pounds as aforeſaid.

XVI. And be it further enacted, That all penalties not exceeding the ſum of one hundred pounds, which ſhall be incurred by any perſon or perſons offending againſt any of the acts now in force for regulating lottery offices may be recoverable before any one of his Majeſty's juſtices of the peace for the county, city, town, or other diviſion in which the offence ſhall be committed, upon proof of the offence by the oath or oaths of one or more credible witneſs or witneſſes, or on confeſſion of the offender, or on view of ſuch juſtice; and that one moiety of every ſuch penalty ſhall belong to the informer or informers proſecuting for the ſame, and the other moiety to his Majeſty, his heirs and ſucceſſors, and that in caſe of non-payment of any ſuch penalty, it ſhall be levied by diſtreſs and ſale of the offender's goods and chattles, by warrant under the hand and ſeal of ſuch juſtice, and the overplus of the money raiſed, after deducting the penalty, and the expences of the diſtreſs and ſale, ſhall be rendered to the owner, and for want of ſufficient diſtreſs the offender ſhall be ſent by ſuch juſtice to the houſe of correction, there to be kept to hard labour for any time not exceeding ſix months, nor leſs than three months, as ſuch juſtice ſhall think proper, unleſs ſuch penalty ſhall be ſooner paid or ſatisfied.

XVII. Provided always, That every ſuch bill or bills, ſo to be iſſued for the ſaid ſum of one hundred thouſand pounds, or any part thereof as aforeſaid, ſhall and may, on or after ſuch time or times as ſhall be appointed by his grace the lord lieutenant, or other chief governor or chief governors of this kingdom for the time being, if not ſooner paid off, be received and taken by, and be current to any receiver or collector in this kingdom of the cuſtoms, exciſe, or any revenue, aid, or tax in this kingdom, for and in ſatisfaction of any cuſtom, exciſe, revenue, aid, or tax then or hereafter reſpectively to become due or payable to your Majeſty, your heirs and ſucceſſors, and ſhall be taken, paſs, and be current at the receipt of your Majeſty's treaſury from every ſuch receiver or collector for or in reſpect of the cuſtoms, exciſe, or any revenue, aid, or tax by him collected or received, on or after ſuch time or times ſo to be appointed as aforeſaid.

XVIII. And be it enacted, That as ſoon as any of ſaid treaſury bills, which have heretofore iſſued, or which ſhall or may iſſue, in purſuance of this act, ſhall be received by any receiver or collector, for or in reſpect of any aid, cuſtom, tax, or revenue, purſuant to the ſeveral proviſions in the firſt recited act, and this preſent act contained, all intereſt ſhall ceaſe from the day of ſuch receipt, and ſhall be no longer payable thereon; and the ſame, when paid by ſuch receiver or collector into your Majeſty's treaſury, ſhall be cancelled.

XIX. Provided alſo, in order to avoid ſmall fractional diviſions of daily intereſt leſs than a farthing on ſaid bills: be it enacted, That no bill be iſſued by virtue of this act, for any ſum leſs than one hundred pounds, other than ſuch ſum or ſums as his grace the lord lieutenant, or other chief governor or governors of this kingdom for the time being, ſhall direct and appoint, and that every perſon to whom any ſuch bill or bills ſhall be iſſued, ſhall or may, at his or her option, have and receive one bill, or ſeveral bills, for ſuch ſum as he or ſhe ſhall chuſe, ſo as ſuch bill or bills, if more than one, do not exceed in the whole the amount of the money by him or her paid into the receipt of your Majeſty's treaſury in purſuance of this act.

XX. And be it further enacted, That in caſe the lord lieutenant, or other chief governor or chief governors of this kingdom for the time being, ſhall think proper,

at any time or times, purſuant to the proviſions aforeſaid, to call in and pay off any of the ſaid treaſury bills heretofore iſſued for the ſaid ſum of one hundred thouſand pounds, publick notice ſhall be given thereof in ſuch manner as ſhall be directed by his grace the lord lieutenant, or other chief governor or governors of this kingdom for the time being, requiring all perſons who hold any of the ſaid bills, and are deſirous to have the ſame diſcharged, to apply at the treaſury at ſome day, to be named in ſuch notice, not more than twelve days diſtant, and to ſpecify the number and amount of his, or their bills; and ſuch perſons ſhall be paid off in the order in which they ſhall apply on ſaid day, until the whole of the money to be applied at ſuch time in diſcharge of treaſury bills ſhall be paid; and in caſe a ſufficient number of bills ſhall not be offered for diſcharge on ſaid day, publick notice ſhall be given thereof, in manner aforeſaid, and that on ſome ſubſequent day, to be named in ſuch notice not more than twelve days diſtant, ſo many more of ſaid treaſury bills iſſued, as ſhall be the amount of the money which ſhall be ſpecified in ſuch notice, will then be diſcharged; and in ſuch notice, the holders of the ſame ſhall be required to apply at the treaſury on ſaid day for payment; and if on ſuch days, any of the holders of ſuch bills, mentioned in the ſaid notice, ſhall omit or neglect to apply for payment of the ſame, all intereſt ſhall from and after ſuch days ceaſe thereon.

XXI. And be it further enacted, That all and every of the ſaid bill and bills, which ſhall from time to time be diſcharged and paid off, ſhall immediately, after the ſame ſhall have been diſcharged and paid off, be cancelled and made void by the officer or officers of your Majeſty's treaſury, who ſhall pay off and diſcharge the ſame.

XXII. And to the intent that the intereſt of the ſaid ſeveral ſums, ſo at any time or times heretofore borrowed upon, or ſecured by debentures, bearing an intereſt at the rate of four pounds *per centum per annum*, and remaining unpaid; and the ſaid ſeveral annuities, and the intereſt of the ſaid ſeveral ſums borrowed upon, or ſecured by treaſury bills may be duly and regularly paid: be it enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, there ſhall be throughout your Majeſty's kingdom of Ireland, raiſed, levied, granted, collected, and paid to your Majeſty, your heirs and ſucceſſors, until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight inclusive, and no longer, over and above the ſeveral rates and duties payable by virtue of an act paſſed in the fourteenth and fifteenth years of the reign of his late Majeſty Charles the ſecond, entitled, *An act for the ſettling of the exciſe or new impoſt upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted*, or by virtue of one other act paſſed in the ſaid fourteenth and fifteenth years of the reign of his ſaid late Majeſty, entitled, *An act for ſettling the ſubſidy of poundage, and granting a ſubſidy of tonnage, and other ſums of money, unto his royal Majeſty, his heirs and ſucceſſors, the ſame to be paid upon merchandizes imported and exported into or out of the kingdom of Ireland, according to the book of rates hereunto annexed*, and over and above any other duties, rates, impoſitions and taxes granted to your Majeſty by any other act or acts of Parliament, heretofore enacted in this kingdom, and ſtill in force, the ſeveral duties, rates, impoſitions, and taxes herein after mentioned, that is to ſay, an additional duty of ten pence *per* gallon for and upon every gallon of *aquavitæ*, ſtrong waters, or ſpirits made or diſtilled within this kingdom for ſale, from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight inclusive, the ſame to be paid by the firſt maker or diſtiller thereof; an additional duty of eight pence *per* gallon upon every gallon of brandy, ſtrong waters, and ſpirits perfectly made, and on ſpirits not above proof, made and diſtilled of wine, that ſhall be imported

14, 15 *Car.* 2. *c.* 8.

c. 9.

into this kingdom, during the time aforeſaid, and ſo proportionably for a greater or leſs quantity; and for every gallon of foreign ſpirits above the quality of ſingle ſpirits, which ſhall be imported into this kingdom during the time aforeſaid, an additional duty for ſuch ſpirits in proportion to the duties payable for ſingle ſpirits of the ſame denomination, according to the comparative degree of ſtrength which ſuch ſpirits ſhall bear to ſingle ſpirits of the ſame denomination; a further additional duty of ten pence for and upon every gallon of rum, or other ſpirits of the growth and produce of your Majeſty's ſugar colonies in America, which ſhall be imported into this kingdom during the time aforeſaid; a further additional duty of one ſhilling and eight pence for and upon every gallon of brandy, geneva, and all other ſpirits that ſhall be imported into this kingdom, during the time aforeſaid, except ſpirits of the growth and produce of your Majeſty's ſugar colonies in America, over and above all other duties now payable for the ſame; and an additional duty of ſix pence a pack for and upon all printed or playing cards that ſhall be manufactured or vended in this kingdom, during the time aforeſaid; the ſaid ſeveral duties to be paid down in ready money net, without diſcount or allowance for prompt payment.

XXIII. And be it enacted, That no allowance or abatement whatſoever ſhall be made by any officer of or upon any aid, duty, or impoſition granted and chargeable by this act, upon any brandy, rum, geneva, or other foreign ſpirits imported into this kingdom, on account of any encreaſe, or ſuppoſed encreaſe of ſtrength or quantity, by reaſon of the heat of weather, or on account of the ſpace occupied by the meaſuring rule, or of what is commonly called the wet dip, but that during the time aforeſaid, all aids, duties, or impoſitions payable by this or any other act ſhall be paid without any abatement, allowance, or deduction whatſoever, upon the accounts aforeſaid, or either of them.

XXIV. And be it further enacted, That neither the ſix pence *per* pound, nor any other fee ſhall be payable to, nor be deducted or received by the vice-treaſurer or vice-treaſurer's, receiver, or paymaſter general, clerk of the pells, or any other officer or officers of this kingdom, for or on account of the iſſuing or payment of any ſum or ſums of money ariſing by, or which ſhall be received for or on account of the aids hereby granted unto your Majeſty, or of any payment to be made in purſuance hereof.

XXV. And be it further enacted, That the aids hereby granted unto your Majeſty, ſhall in the firſt place be applied and paid by the vice-treaſurer or vice-treaſurers, his or their deputy or deputies, to the diſcharge of the intereſt of ſo much of the ſaid ſeveral principal ſums, at any time or times heretofore borrowed upon debentures, and carrying an intereſt after the rate of four pounds *per centum per annum*, as ſhall remain unpaid on the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, and in the next place to the payment of the ſaid annuity of twenty-four thouſand pounds *per annum*; and in the next place to the payment of the annuities aforeſaid, granted for the ſum of two hundred and ſixty-five thouſand pounds; and in the next place to the payment of the annuities granted for the ſum of one hundred and ſeventy-five thouſand pounds; and in the next place to the payment of the annuities granted for the ſum of three hundred thouſand pounds; and in the next place towards payment of the expences which ſhall or may be incurred by ſending or remitting from time to time ſuch of the ſaid ſeveral annuities to the city of London, as are or ſhall be payable there, purſuant to the ſeveral acts heretofore paſſed relative thereto; and in the next place towards the payment of an intereſt after the rate of four pounds *per centum per annum*, for the debentures which have been iſſued for the payment of the prizes of lotteries heretofore eſtabliſhed; and in the next place towards the diſcharge of the intereſt of ſo much of the ſeveral principal ſums heretofore

borrowed, and now due upon or secured by treasury bills, carrying an interest after the rate of three pence by the day for each one hundred pounds; and in the next place towards payment of such annuities as have been granted in pursuance of the said act passed in the twenty-fifth year of your Majesty's reign, for effectuating the raising of the sum of two hundred thousand pounds in the said act mentioned; and in the next place towards payment of the interest of such debentures and treasury bills as may be issued in pursuance of this act; and that the surplus of the said duties be applied towards discharging of the said several sums due by debentures, or by treasury-bills, as shall be directed by Parliament.

13, 14 G. 3.

XXVI. And be it further enacted, That an act passed in the thirteenth and fourteenth years of your Majesty's reign, entitled, *An act to explain and amend an act passed in this session of Parliament*, entitled, *An act for granting annuities in manner therein provided, to such persons as shall voluntarily subscribe towards the raising a sum not exceeding the sum of two hundred and sixty-five thousand pounds*, shall continue in force until the twenty-fifth day of March, one thousand seven hundred and eighty-eight, and no longer.

XXVII. And be it further enacted, That so much of the said principal sums so heretofore from time to time borrowed on or secured by debentures, carrying an interest after the rate of four pounds *per centum per annum*, as shall remain due and unpaid on the twenty-fifth day of March, which will be in the year of our lord one thousand seven hundred and eighty-eight, and also such further or other sum or sums, not exceeding in the whole the sums of one hundred thousand pounds, and two hundred thousand pounds, as shall be raised or borrowed pursuant to the provisions in this act, and for which debentures carrying an interest, not exceeding the rate of three pounds ten shillings *per centum per annum*, shall be issued, as shall remain unpaid on the twenty-fifth day of March, one thousand seven hundred and eighty-eight, shall be well and truly satisfied and paid unto the several and respective persons, their executors, administrators, and assigns, to whom the same shall be then due, together with all interest for the same, at the rate aforesaid, without any deduction, defalcation or abatement whatsoever.

XXVIII. And be it further enacted, That a separate and distinct account shall be kept by the proper officer and officers, of the aids, duties, and taxes granted hereby, or by any other act of Parliament now in force in this kingdom, and appropriated to particular uses; and that the commissioners of your Majesty's revenue shall return the weekly abstracts of the several collectors to the accountant-general; and that the accountant-general shall return a separate account of the several duties and taxes so appropriated to the vice-treasurer or vice-treasurers, his or their deputy or deputies; and that every collector or receiver of the said duties and taxes do take a separate receipt for the same when paid into your Majesty's treasury, which receipt the vice-treasurer or vice-treasurers, his or their deputy or deputies is and are hereby required to give accordingly.

XXIX. And be it further enacted, That all and every the respective duties, rates, and impositions hereby granted, shall be raised, answered, collected, and paid unto your Majesty, your heirs and successors, during the time aforesaid, in like manner, save as to bonding the said duties, or any discount for prompt payment; and by such ways, means, and methods, and by such rules, and directions, and under such penalties and forfeitures, and with such powers as are appointed, directed, and expressed in and by the said act made in this kingdom in the fourteenth and fifteenth years of the reign of his late Majesty Charles the second, entitled, *An act for the settling of the excise and new impost upon his Majesty, his heirs*

14, 15 Car. 2. c. 8.

and

and ſucceſſors, according to the book of rates therein inſerted, or by any other law now in force, relative to the revenue of exciſe in this kingdom, as fully and effectually to all intents and purpoſes, as if the ſame were particularly mentioned, ſpecified, and enacted in the body of this preſent act, with like remedy of appeal to and for the party aggrieved, as in and by the ſaid act of exciſe, or any other law or laws now in being, relative to the duty of exciſe, is provided.

XXX. And be it further enacted, That ſo much of ſuch ſurplus or exceeding of the duties granted in the laſt and any former ſeſſion of Parliament appropriated to the payment of the intereſt of the ſeveral principal ſums, annuities, and charges herein before mentioned, which ſhall on the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, remain in the hands of the vice-treaſurer or vice treaſurers, receivers, or paymaſters general, his or their deputy or deputies, over and above all intereſt, annuities, and other charges payable thereout at the ſaid time, as ſhall be directed by his grace the lord lieutenant, or other chief governor or governors of this kingdom for the time being, ſhall be applied by the vice-treaſurer or vice-treaſurers, receivers, or paymaſters general, his or their deputy or deputies, in payment of loan or lottery debentures.

XXXI. And for the rendering the payment of ſuch debentures more eaſy: be it enacted, That the ſaid vice-treaſurer or vice-treaſurers, his or their deputy or deputies ſhall, upon receiving the direction of his grace the lord lieutenant, or other chief governor or governors of this kingdom for the time being, cauſe the numbers of ſuch receipts or debentures for the ſeveral principal ſums then ſtanding out on debentures, bearing an intereſt at the rate of four pounds *per centum per annum*, and which ſhall remain unpaid on the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, and the ſums therein contained to be written on ſeveral tickets or pieces of parchment, and to be rolled and ſewed up in ſuch manner as his grace the lord lieutenant, or other chief governor or governors of this kingdom for the time being ſhall direct, and put into a box or urn, and well mixed together, and an indifferent perſon ſhall publickly between the hours of ten in the forenoon, and three in the afternoon of ſuch day or days as ſhall by the ſaid vice-treaſurer or vice-treaſurers, his or their deputy or deputies, be publickly advertiſed in the Dublin Gazette for that purpoſe at leaſt twenty days before, at the office of the vice-treaſurer or vice-treaſurers in the caſtle of Dublin, draw out of ſuch box or urn ſo many of ſaid tickets or pieces of parchment, as that the ſums therein contained ſhall amount in the whole to the principal ſum to be paid in purſuance of this act, and the perſon or perſons, the numbers of whoſe debentures or receipts ſhall be ſo drawn, his or their executors, adminiſtrators, or aſſigns, ſhall within twenty days after the ſaid tickets, or pieces of parchment ſhall be drawn, be paid by the vice-treaſurer or vice-treaſurers, his or their deputy or deputies, the principal ſums to him, her, or them reſpectively due, with intereſt for the ſame at the rates aforeſaid until paid, and ſhall upon payment thereof deliver his, her, and their ſeveral and reſpective debentures or receipts to the ſaid vice-treaſurer or vice-treaſurers, his or their deputy or deputies to be cancelled, which he or they are hereby required to cancel accordingly, and the intereſt payable by virtue of ſuch debentures or receipts ſhall ceaſe from the expiration of twenty days, to be accounted from the day of the drawing the ſaid tickets or pieces of parchment, and that the reſidue of any ſurplus which ſhall remain in the hands of the vice treaſurer unapplied as before directed ſhall be diſpoſed of in ſuch manner as ſhall hereafter be appointed by Parliament.

A. D. 1787.

Expired 25th March, 1788.

CHAP. III.

An Act for Granting unto His Majeſty, His Heirs and Succeſſors, certain Duties upon Malt.

WE your Majeſty's moſt dutiful and loyal ſubjects the commons of Ireland, in Parliament aſſembled, towards raiſing the neceſſary ſupplies to defray the expence of your Majeſty's government, have reſolved to grant unto your Majeſty, your heirs and ſucceſſors, the duties herein after mentioned; be it therefore enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That there ſhall be raiſed, levied, collected, paid, and ſatisfied unto, and for the uſe of your Majeſty, your heirs and ſucceſſors, from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight inclusive, a duty of two ſhillings and ſix pence, for and upon every barrel of malt ground or unground, which ſhall be made in this kingdom of barley or of any other corn or grain, at any time between the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, and the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight inclusive, by any perſon or perſons whether the ſame ſhall be or not be for ſale, and ſo in proportion for any greater or leſs quantity, and alſo an additional duty of two ſhillings and ſix pence upon every barrel of malt ground or unground, which ſhall be imported into this kingdom during the time aforeſaid, made of barley or of any other corn or grain.

II. And be it further enacted, That all and every the ſurveyors, ſearchers, gangers and waiters of your Majeſty's revenue, and all other officers of exciſe, ſhall at all times in the day time be permitted upon their requeſt to enter the houſe, malt-houſe, mill, or other places whatſoever belonging to, or uſed by any perſon or perſons, who at any time from the twenty-fifth day of March, one thouſand ſeven hundred and eighty ſeven, until the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight inclusive, ſhall have in his, her, or their poſſeſſion, any malt made of barley or other corn or grain, made in, or imported into this kingdom, or whoſe malt-houſe, or malt-houſes, ſhall have been regiſtered as herein directed, or ſhall during the ſaid time make any malt (either for ſale or not for ſale,) and that all and every the ſaid officers, ſhall upon their requeſt be permitted as well by night as by day, but if in the night time in the preſence of a conſtable, ſub-conſtable or other peace officer, to enter the houſe, malt-houſe, or other places belonging to, or made uſe of by any publick maltſter or maker of malt for ſale, dealer in malt, common brewer, inn-keeper, victualler, diſtiller or vinegar maker, making malt, or by any other perſon making malt, and to gauge all ciſterns, uting vats, utenſils or other veſſels uſed by any ſuch maltſter or maker of malt, or by any other perſon for the wetting or ſteeping of any barley or other corn or grain for the making of malt, and to gauge, meaſure or weigh, and take an account of the juſt quantity of all malt which ſhall be in the poſſeſſion of any perſon within this kingdom, as alſo of the barley and other corn or grain which ſhall be found wetting or ſteeping in any ſuch uting vat, utenſil, or ciſtern, or other veſſel, or ſhall have been wetted or ſteeped in them, or any of them, for making of malt, and ſhall thereof make

return

return or report in writing to the collector of the diſtrict, or to ſuch other perſon or perſons as the commiſſioners of the revenue ſhall appoint to receive the ſame, leaving a true copy of ſuch report in writing under his hand, with every ſuch perſon making malt or having malt in his poſſeſſion as aforeſaid, or at ſuch houſe, or malt-houſe; which copy of ſuch report, every ſuch officer is hereby required to leave with every ſuch perſon, or at ſuch houſe or malt-houſe, on pain of forfeiting the ſum of forty ſhillings for every neglect or omiſſion in this behalf, and ſuch report or return of the ſaid officers ſhall be a charge upon every ſuch perſon reſpectively; and if ſuch perſon making or having malt in his poſſeſſion as aforeſaid, whether for ſale or private uſe, or the wife of ſuch perſon, or the ſon or daughter of ſuch perſon, or any perſon employed as clerk, maſter, or ſervant, at any malt-houſe, or other place, ſhall obſtruct or not permit any officer to enter his or her houſe, or other place, in manner herein mentioned, or ſhall obſtruct or not permit him to meaſure, compute, weigh, or take an account of ſuch malt, or to gauge all and every ſuch uting vats, utenſils, ciſterns and other veſſels, or to gauge and take an account of all barley or other corn or grain, in any ſuch ciſtern, uting vat, utenſil or other veſſel, or which ſhall have been ſteeped or wetted, and ſhall be on any floor or other place, every ſuch perſon who, or whoſe wife, ſon, daughter, clerk, maſter or ſervant, as aforeſaid, ſhall ſo obſtruct or not permit ſuch officer or officers as aforeſaid, ſhall forfeit and loſe for every ſuch offence, the ſum of fifty pounds, and that every maltſter or other perſon making malt for ſale, or not for ſale, at any time between the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, and the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, ſhall monthly and every month, or within ten days after the expiration of ſuch month, make a true return to the collector of the diſtrict in which ſuch perſon ſhall reſide, of all the malt ſo made by him or her reſpectively in ſuch month.

III. And be it enacted, That every maltſter or other maker of malt, ſhall within four months after he or ſhe ſhall make or ought to have made ſuch monthly return as aforeſaid, pay and clear off all ſuch duties as ſhall be due from him, her, or them reſpectively, for and on account of all ſuch malt as aforeſaid, by him, her, or them made, unleſs ſuch malt ſhall be ſooner removed from the malt-houſe, or place where the ſame ſhall have been made, in which caſe the ſaid duties ſhall be paid for all ſuch malt as ſhall be intended to be removed, before any permit for removing, carrying or conveying the ſame ſhall be granted.

IV. And be it further enacted, That every maltſter or other perſon chargeable with the duties aforeſaid, who ſhall neglect or refuſe to make ſuch return and payment reſpectively as aforeſaid, ſhall forfeit and loſe for every ſuch offence reſpectively the ſum of fifty pounds; and that no ſuch maltſter or other perſon, after default made, ſhall deliver or carry out any malt until he or ſhe ſhall have paid and cleared off the duty as aforeſaid, on pain of forfeiting double the value of ſuch malt ſo delivered and carried out; any thing herein contained to the contrary notwithſtanding.

V. And be it enacted, That if any maltſter or maker of malt, on the demand of any ſuch officer of excile as aforeſaid, made to the perſon or perſons attending to ſhew his or her ſtock, ſhall not furniſh or cauſe to be furniſhed beams and ſcales properly erected, and weights ſufficient to enable ſuch officer to weigh and take an account of his or her ſtock of malt, or ſhall not furniſh or cauſe to be furniſhed on ſuch demand as aforeſaid, of ſuch gauger or other officer, lights ſufficient to enable ſuch officer to examine all malt and grain making into malt, and to gauge, weigh, meaſure and take an account of the ſame, every maltſter or maker of malt, ſo offending in any of the caſes aforeſaid, ſhall for every ſuch offence forfeit the ſum of twenty pounds.

A. D. 1787. Chap. 3.

VI. And be it enacted and declared, That twelve ſtones of malt ſhall be deemed and taken to be a barrel within the true intent and meaning of this act, unleſs wherein otherwiſe expreſſed and declared in the ſame; any law or ſtatute to the contrary in any wiſe notwithſtanding.

VII. And be it enacted, That as often as any difference or diſpute ſhall ariſe between the perſon or perſons making malt, or having malt in his, her, or their poſſeſſion as aforeſaid; and the gauger or other officer of the revenue reſpecting the amount of the charge made as aforeſaid, the return or report ſo made ſhall be verified by the oath of ſuch gauger or other officer to be made before one of the chief commiſſioners or ſub-commiſſioners of exciſe of the proper diſtrict, who are hereby reſpectively authorized to adminiſter the ſame, that the ſaid return or report ſo by him made was truly and fairly made to the beſt of his ſkill and knowledge, and the ſaid return or report ſhall then be a charge upon the perſon or perſons making malt, or having malt in his, her, or their poſſeſſion ſo diſputing the ſame, and not otherwiſe.

VIII. Provided always, That no perſon or perſons ſhall be at liberty to diſpute any charge made by ſuch gauger or other officer, nor ſhall it be neceſſary for ſuch gauger or other officer to verify ſuch charge by affidavit, unleſs ſuch perſon or perſons ſhall have made ſuch return as aforeſaid of the malt made by him, her, or them, or in his, her, or their poſſeſſion, within the time herein for that purpoſe mentioned.

IX. And be it further enacted, That all malt in the cuſtody of any maker of malt ſhall be ſubject to and chargeable with all and ſingular the duties upon malt which may be in arrear and owing by any perſon or perſons for any malt which ſhall have been made by ſuch maltſter, or within ſuch malt-houſe, and ſhall alſo be ſubject to all penalties and forfeitures incurred by the perſon or perſons uſing ſuch malt-houſe for any offence againſt this act; and that it ſhall be lawful in all caſes to levy all debts and penalties incurred under and by virtue of this act, and to uſe ſuch proceedings againſt ſuch malt as it may be lawful to do in caſe the debtor or offender was the true and real owner of the ſame malt.

X. And be it further enacted, That no maltſter or maker of malt ſhall mix, or cauſe to be mixed, his or her corn or grain, making into malt of one wetting or ſteeping, or any part thereof, with his or her corn or grain, making into malt of a former wetting or ſteeping, or any part thereof, or ſhall mix, or cauſe to be mixed any of his or her couches or floors, with any corn or grain of a former wetting or ſteeping before the ſame ſhall be put on the kiln for drying; and that no maltſter, or maker of malt, or other perſon whatſoever ſhall mix, or cauſe to be mixed, any unmalted corn or grain with malt made of any corn or grain whatſoever, or ſhall ſell or expoſe to ſale any ſuch mixtures reſpectively as aforeſaid, on pain of forfeiting in every ſuch caſe the ſum of twenty pounds for every ſuch offence reſpectively.

XI. And be it further enacted, That if any maltſter or maker of malt, or other perſon, ſhall fraudulently hide or conceal in, or convey away, or cauſe or procure, or permit, or ſuffer to be hidden or concealed in, or conveyed away, any malt out of his malt-houſe from the ſight or view of any gauger or other officer as aforeſaid, or ſhall fraudulently convey away, or cauſe or procure, or permit or ſuffer to be conveyed away from the ciſtern, uting vat, or other wetting place or utenſil, any ſteeping, or part of any ſteeping of corn or grain into malt, and ſhall mix ſuch corn or grain making into malt, and ſhall mix ſuch corn or grain ſo conveyed away with, and amongſt any couch or couches, floor or floors of other corn or grain making into malt, which are then depending and in

operation, and which ſhall have been gauged or charged with the duty in the couch; or if any maltſter or maker of malt, ſhall fraudulently convey away, or cauſe or procure, or permit, or ſuffer to be conveyed away from the ciſtern, uting-vat, or other wetting-place or utenſil, any ſteeping, or part of any ſteeping of corn or grain making into malt, ſo that no gauge of ſuch corn or grain ſo conveyed away can be taken in the couch by the officer; and if any perſon ſhall harbour, hide, or conceal any ſuch malt, or corn, or grain making into malt; then and in each of the ſaid caſes, every ſuch maltſter or maker of malt, or other perſon ſo offending, ſhall for every ſuch offence reſpectively, forfeit and loſe the ſum of one hundred pounds; and all ſuch malt or corn, or grain making into malt, with all bags and ſacks containing the ſame, ſhall be forfeited.

XII. And be it further enacted, That if any maltſter, or maker of malt, ſhall tread, ram, or otherwiſe force together, in the ciſtern, uting-vat, or couch, any corn ſteeping, in order to be made into malt; every ſuch maltſter or maker of malt, ſhall for every ſuch offence reſpectively forfeit and loſe the ſum of twenty pounds.

XIII. And be it further enacted, That the officers of exciſe for the time being, ſhall meaſure ſuch corn or grain making into malt by the gauge only, any thing herein contained to the contrary in any wiſe notwithſtanding.

XIV. And be it enacted, That every four buſhels of ſuch corn or grain making into malt, taken by the gauge as aforeſaid, ſhall be deemed and taken to be equal to a barrel of malt, for the purpoſe of charging and levying the duties impoſed by this act; and that every four buſhels of ſuch corn or grain making into malt as aforeſaid, ſhall be ſubject to the ſaid duty of two ſhillings and ſix pence, ſuch buſhel to be computed according to the buſhel, known by the name of the Wincheſter buſhel, containing eight gallons of two hundred and ſeventy-two cubical inches and a quarter each.

XV. And be it further enacted, That out of every twenty buſhels ſo charged by the gauger or other officer upon his gauge, there ſhall be an allowance of four buſhels made to the maker of ſuch malt ſo charged in the uting vat, ciſtern, or other veſſel wherein the ſame ſhall be found wetting or ſteeping as aforeſaid, or upon the floor, within thirty hours after the ſame ſhall be thrown out of the uting vat, utenſil, ciſtern, or other veſſel, and out of every greater or leſs quantity, a proportionable allowance ſhall be made in conſideration of the difference between the quantity of ſuch corn when it is wet and ſwoln, and the quantity thereof when it is converted into dry malt, any thing herein contained to the contrary notwithſtanding.

XVI. Provided always, That if any maltſter, or maker of malt, ſhall not wet or ſteep his barley or other corn in the ciſtern, uting vat, or other veſſel, ſo as that the ſame ſhall be covered with water, and continue ſo covered in ſuch ciſtern, uting vat, or other veſſel for the full ſpace of forty hours before he ſhall drain or draw the water from the ſame, ſuch maltſter or maker of malt ſhall not be entitled to the allowance aforeſaid.

XVII. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, no maltſter or other perſon making of malt for ſale, or not for ſale, ſhall erect, or ſet up, alter, or enlarge, or make uſe of any ciſtern, uting vat, utenſil, or other veſſel for the wetting or ſteeping of any barley, or other corn or grain to be made into malt, or of any kiln, floor, room, or other place for the making or keeping of malt, or keeping of corn or grain making into malt, without firſt giving notice in writing to the collector of the diſtrict, of his intention to erect, or ſet up, alter or enlarge

A. D. 1787. Chap. 3.

such cistern, uting vat, utensil, or other vessel, or shall keep or make use of any cistern, uting vat, utensil, or other vessel, for the wetting his, her, or their barley, or other corn or grain to make malt, other than those which shall have been registered as herein after mentioned, and which shall be openly known and made use of in his common malting-house, on pain of forfeiting the sum of fifty pounds for every such cistern, uting vat, utensil, or other vessel, kiln, floor, room, or other place so erected or set up, altered, or enlarged without such notice as aforesaid, or kept private or concealed, or made use of without such registry as aforesaid.

XVIII. And be it further enacted, That from and after the said twenty-fifth day of March, one thousand seven hundred and eighty-seven, every maltster or maker of malt, whose malt-house or malt-houses shall be situated in a city or suburbs thereof, or in any market-town, shall at least twenty-four hours before he or she shall begin to wet any corn or grain to be made into malt, give, or cause to be given to the gauger of the walk in which such malt-house shall be situated, a notice in writing of the particular hour or time of the day when he or she intends to wet corn or grain to be made into malt, and every other maltster or maker of malt, whose malt-house or malt-houses shall not be situated in any city or suburbs thereof, or in any market-town, shall at least forty-eight hours before he or she shall begin to wet any corn or grain to be made into malt, cause to be given like notice in writing; and in case any such maltster or maker of malt shall not begin to wet his corn or grain, and immediately proceed to cover the whole thereof with water at the hour or time mentioned in such notice, or within three hours after the expiration of the said hour and time, then every such notice shall be, and the same is hereby declared to be null and void; and every such maltster or maker of malt shall be obliged to give a fresh and like notice before he or she shall begin to wet any corn or grain, and that no such maltster or maker of malt shall begin to wet any corn or grain to be made into malt, except between the hours of four in the morning and nine in the evening; and in case any such maltster or maker of malt shall neglect or refuse to give such notice, or having given a notice which shall so become void, shall neglect or refuse to give a like notice, or having given such notice or notices, and begun to wet any corn or grain in pursuance thereof, shall neglect or refuse immediately to cover the whole thereof with water, and to continue the same so covered for the full space of forty hours from the time of its being first wet and covered, or shall begin to wet any corn or grain at any other time than between the hours of four in the morning and nine in the evening, or if any such maltster or maker of malt after the officer shall have taken an account of the corn or grain steeping in the cistern or uting vat, or other wetting place, or utensil, shall add fresh corn or grain to the corn or grain so steeping, every such maltster or maker of malt, offending in any of the said cases, shall for every such offence respectively, forfeit and lose the sum of one hundred pounds.

XIX. And whereas persons making malt have frequently removed out of their steeps, cisterns, and uting vats, corn and grain making into malt, of the wetting of which notice hath been given as by this act is required, and replaced the same with other corn and grain to be made into malt, without having given notice of the wetting thereof, and have pretended that such corn or grain hath been the corn or grain of the wetting of which they gave notice, and that it required a length of time to steep the same sufficiently: for prevention whereof, be it enacted, That all corn or grain which shall be found in any steep, cistern, or uting-vat, after seventy-two hours from the hour mentioned in the notice herein before directed to be given, of the wetting of corn or grain to be made into malt, shall be considered as new corn or grain to be made into malt, be

charged

charged with duty accordingly, and the person making the same into malt, shall be subject to the penalty by this act inflicted on persons wetting corn or grain to be made into malt, without having given notice thereof.

XX. And be it further enacted, That if after the duty by this act set and imposed shall have been charged or paid by any maltster, or maker of malt, or other person having malt in his or her possession, any quantity of the said malt, shall unfortunately happen to be damaged or lost by fire, or shall perish or be damaged by the casting away of, or any inevitable accident happening to any barge or vessel in which the said malt shall be transporting or transported from any one part of this kingdom to any other part thereof, or put on board for that purpose, it shall and may be lawful to and for the respective proprietors of such malt, to make proof thereof on the oath of one or more credible witness or witnesses, before the principal officer of excise, in the respective districts where such malt was burned, or put on board, or lost or damaged, which oath, every such officer is hereby authorized and required to administer; and upon such proof being made to the satisfaction of the commissioners of the revenue, and like proof that the malt was entirely lost or destroyed, or so damaged as to be totally unfit for use, and that the duty thereof was charged or paid as the case shall be, it shall and may be lawful for them to repay or allow to the proprietor or proprietors of such malt, out of the duties arising by virtue of this act, so much money as shall have been charged or paid for the duty of the malt so lost or destroyed, or damaged, or to vacate the charge as to so much, if the duties shall have been charged only, and not paid.

XXI. Provided always, That all such malt not entirely lost or destroyed, but only damaged as aforesaid, shall, before such payment or allowance by the commissioners, be publickly burned, or otherwise destroyed by order of the said commissioners.

XXII. Provided also, That if any person shall defraud your Majesty, your heirs or successors, by receiving from any collector of your Majesty's revenue, any sum or sums of money upon pretence of such loss or damage, by him, her, or them sustained, or by having the charge of any duties, allowed or vacated upon such pretence, where no such loss or damage shall have been sustained, then every such person shall forfeit and lose the sum of one hundred pounds, for every five pounds which such person shall so fraudulently receive, be allowed, or for which such charge shall be vacated, and so in proportion for any greater or less sum.

XXIII. And be it further enacted, That all malt whatsoever, which shall be found conveying or carrying by land or by water, from any one part of this kingdom to any other part thereof, and all sacks or bags, casks or vessels containing the same, together with the cart, car, or other carriage or draft, and all tackle thereunto belonging, and the horse or beast drawing or carrying the same, shall be forfeited, and in case of conveyance by water as aforesaid, the ship, boat, or other vessel conveying the same, with all her tackle, furniture, and apparel, shall also be forfeited, unless a permit shall be produced for the same, under the hand of the proper officer, and that every porter or carman, and master or person having the charge of such cart, car, carriage or beast, ship, boat, or other vessel carrying or conveying the said malt, shall forfeit the sum of five pounds, and in default of payment thereof shall suffer three months imprisonment.

XXIV. And be it further enacted, That every such permit for the carrying and conveying of malt, shall contain the real name and place of abode of the person sending the said malt, and of the person to whom the same shall be sent, and the true quantity thereof, and the real name of the person who made the said malt, and was charged with the duty thereof, and the time when the duty which had been charged thereon was paid, and shall specify the time it shall be in force; and

A. D. 1787. Chap. 3.

such ciſtern, uting vat, utenſil, or other veſſel, or ſhall keep or make uſe of any ciſtern, uting vat, utenſil, or other veſſel, for the wetting his, her, or their barley, or other corn or grain to make malt, other than thoſe which ſhall have been regiſtered as herein after mentioned, and which ſhall be openly known and made uſe of in his common malting-houſe, on pain of forfeiting the ſum of fifty pounds for every ſuch ciſtern, uting vat, utenſil, or other veſſel, kiln, floor, room, or other place ſo erected or ſet up, altered, or enlarged without ſuch notice as aforeſaid, or kept private or concealed, or made uſe of without ſuch regiſtry as aforeſaid.

XVIII. And be it further enacted, That from and after the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, every maltſter or maker of malt, whoſe malt-houſe or malt-houſes ſhall be ſituated in a city or ſuburbs thereof, or in any market-town, ſhall at leaſt twenty-four hours before he or ſhe ſhall begin to wet any corn or grain to be made into malt, give, or cauſe to be given to the gauger of the walk in which ſuch malt-houſe ſhall be ſituated, a notice in writing of the particular hour or time of the day when he or ſhe intends to wet corn or grain to be made into malt, and every other maltſter or maker of malt, whoſe malt-houſe or malt-houſes ſhall not be ſituated in any city or ſuburbs thereof, or in any market-town, ſhall at leaſt forty-eight hours before he or ſhe ſhall begin to wet any corn or grain to be made into malt, cauſe to be given like notice in writing; and in caſe any ſuch maltſter or maker of malt ſhall not begin to wet his corn or grain, and immediately proceed to cover the whole thereof with water at the hour or time mentioned in ſuch notice, or within three hours after the expiration of the ſaid hour and time, then every ſuch notice ſhall be, and the ſame is hereby declared to be null and void; and every ſuch maltſter or maker of malt ſhall be obliged to give a freſh and like notice before he or ſhe ſhall begin to wet any corn or grain, and that no ſuch maltſter or maker of malt ſhall begin to wet any corn or grain to be made into malt, except between the hours of four in the morning and nine in the evening; and in caſe any ſuch maltſter or maker of malt ſhall neglect or refuſe to give ſuch notice, or having given a notice which ſhall ſo become void, ſhall neglect or refuſe to give a like notice, or having given ſuch notice or notices, and begun to wet any corn or grain in purſuance thereof, ſhall neglect or refuſe immediately to cover the whole thereof with water, and to continue the ſame ſo covered for the full ſpace of forty hours from the time of its being firſt wet and covered, or ſhall begin to wet any corn or grain at any other time than between the hours of four in the morning and nine in the evening, or if any ſuch maltſter or maker of malt after the officer ſhall have taken an account of the corn or grain ſteeping in the ciſtern or uting vat, or other wetting place, or utenſil, ſhall add freſh corn or grain to the corn or grain ſo ſteeping, every ſuch maltſter or maker of malt, offending in any of the ſaid caſes, ſhall for every ſuch offence reſpectively, forfeit and loſe the ſum of one hundred pounds.

XIX. And whereas perſons making malt have frequently removed out of their ſteeps, ciſterns, and uting vats, corn and grain making into malt, of the wetting of which notice hath been given as by this act is required, and replaced the ſame with other corn and grain to be made into malt, without having given notice of the wetting thereof, and have pretended that ſuch corn or grain hath been the corn or grain of the wetting of which they gave notice, and that it required a length of time to ſteep the ſame ſufficiently: for prevention whereof, be it enacted, That all corn or grain which ſhall be found in any ſteep, ciſtern, or uting-vat, after ſeventy-two hours from the hour mentioned in the notice herein before directed to be given, of the wetting of corn or grain to be made into malt, ſhall be conſidered as new corn or grain to be made into malt, be

charged

charged with duty accordingly, and the person making the same into malt, shall be subject to the penalty by this act inflicted on persons wetting corn or grain to be made into malt, without having given notice thereof.

XX. And be it further enacted, That if after the duty by this act set and imposed shall have been charged or paid by any maltster, or maker of malt, or other person having malt in his or her possession, any quantity of the said malt, shall unfortunately happen to be damaged or lost by fire, or shall perish or be damaged by the casting away of, or any inevitable accident happening to any barge or vessel in which the said malt shall be transporting or transported from any one part of this kingdom to any other part thereof, or put on board for that purpose, it shall and may be lawful to and for the respective proprietors of such malt, to make proof thereof on the oath of one or more credible witness or witnesses, before the principal officer of excise, in the respective districts where such malt was burned, or put on board, or lost or damaged, which oath, every such officer is hereby authorized and required to administer; and upon such proof being made to the satisfaction of the commissioners of the revenue, and like proof that the malt was entirely lost or destroyed, or so damaged as to be totally unfit for use, and that the duty thereof was charged or paid as the case shall be, it shall and may be lawful for them to repay or allow to the proprietor or proprietors of such malt, out of the duties arising by virtue of this act, so much money as shall have been charged or paid for the duty of the malt so lost or destroyed, or damaged, or to vacate the charge as to so much, if the duties shall have been charged only, and not paid.

XXI. Provided always, That all such malt not entirely lost or destroyed, but only damaged as aforesaid, shall, before such payment or allowance by the commissioners, be publickly burned, or otherwise destroyed by order of the said commissioners.

XXII. Provided also, That if any person shall defraud your Majesty, your heirs or successors, by receiving from any collector of your Majesty's revenue, any sum or sums of money upon pretence of such loss or damage, by him, her, or them sustained, or by having the charge of any duties, allowed or vacated upon such pretence, where no such loss or damage shall have been sustained, then every such person shall forfeit and lose the sum of one hundred pounds for every five pounds which such person shall so fraudulently receive, be allowed, or for which such charge shall be vacated, and so in proportion for any greater or less sum.

XXIII. And be it further enacted, That all malt whatsoever, which shall be found conveying or carrying by land or by water, from any one part of this kingdom to any other part thereof, and all sacks or bags, casks or vessels containing the same, together with the cart, car, or other carriage or draft, and all tackle thereunto belonging, and the horse or beast drawing or carrying the same, shall be forfeited, and in case of conveyance by water as aforesaid, the ship, boat, or other vessel conveying the same, with all her tackle, furniture, and apparel, shall also be forfeited, unless a permit shall be produced for the same, under the hand of the proper officer, and that every porter or carman, and master or person having the charge of such cart, car, carriage or beast, ship, boat, or other vessel carrying or conveying the said malt, shall forfeit the sum of five pounds, and in default of payment thereof shall suffer three months imprisonment.

XXIV. And be it further enacted, That every such permit for the carrying and conveying of malt, shall contain the real name and place of abode of the person sending the said malt, and of the person to whom the same shall be sent, and the true quantity thereof, and the real name of the person who made the said malt, and was charged with the duty thereof, and the time when the duty which had been charged thereon was paid, and shall specify the time it shall be in force; and

also shall contain such other particulars as shall be directed from time to time by the commissioners of the revenue.

XXV. And be it enacted, That it shall and may be lawful to and for any officer of your Majesty's revenue, entering pursuant to the provisions herein contained, into all or any the houses, out-houses, mills, store-houses, or other places whatsoever herein mentioned, to demand a permit or let pass signed by the proper officer, for all malt that shall be found therein, such house, out-house, store-house, mill or other place not belonging to any maltster or maker of malt, and if on demand made by such officer as aforesaid, no permit or let-pass, signed as aforesaid, nor copy thereof shall be produced within a reasonable time after such demand, nor proof made that a permit had been granted for the same, and was afterwards lost or mislaid, then all such malt shall be deemed and taken to be unlawfully made, and shall be forfeited as such, together with the sacks or bags in which the same shall be contained.

XXVI. And be it further enacted, That if any malt, exceeding in the whole the quantity of six stones, shall be conveyed or carried by land or by water from place to place within this kingdom, and that there shall not be stamped or marked on the outside of every sack or other package containing such malt on both sides thereof, and at or near the middle of such sack or other package, the word, *Malt*, in large plain black Roman letters, not less than three inches in length, or if that part of every such sack or passage, on which the word malt shall be so stamped or marked, or if the uppermost sack or passage, where there shall be more sacks or packages than one on the same carriage, or in the same boat or vessel, shall not be placed so as to appear to public view, without altering the position of such sack or other package; then and in every such case, all such malt, with the sacks or packages containing the same, shall be forfeited, and the beast, car, or other carriage, or boat or vessel carrying, bearing, or drawing the same, with all tackle thereto respectively belonging shall be forfeited.

XXVII. And be it further enacted, That no inland or coasting bounty whatsoever shall be paid or payable on any malt brought to the city of Dublin, unless the person or persons who shall claim such bounties respectively, shall at the time of demanding the same, produce and deliver to the officer empowered to pay the same, such permit as aforesaid, a true copy whereof every such officer shall forthwith give to such person, attested by himself, which copy shall be of equal authenticity with the original permit for the several purposes hereby enacted in respect of the same.

XXVIII. And be it further enacted, That no maltster or person making malt shall make, sell, or expose to sale any malt, without having first registered with the commissioners of his Majesty's revenue, or some officer properly authorized by them, his or her name and place of abode, and his or her several malt-houses, steeps, cisterns, uting vats, utensils, and other vessels for making corn or other grain into malt, and also the several floors in his or her several malt-house or malt-houses, and the dimensions thereof, specifying the number of square feet which they contain, and also the dimensions of the several steeps or cisterns therein, and also specifying the quantity of barley which each shall be capable of holding, and also the several stores to such maltster or maker of malt belonging, under the penalty of twenty pounds, and for every such registry, the sum of one shilling and no more.

XXIX. And be it further enacted, That if any person or persons making malt, shall register his, her, or their malt-house or malt-houses, or carry on the trade of a maltster in any other name than his, her, or their own name or names, or in the name of any person or persons, save the person or persons who shall be really interested in such malt-house or malt-houses, and for whose benefit and advantage the

ſame ſhall be carried on, then and in every ſuch caſe the perſon or perſons ſo offending ſhall reſpectively forfeit the ſum of fifty pounds.

XXX. And be it further enacted, That no regiſtry of any malt-houſe or other houſe, which after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſix, hath been, or which ſhall be erected for, or converted to the purpoſe of making malt for ſale, or ſhall be uſed by any brewer or diſtiller, ſhall be received by the ſaid commiſſioners or their officers, unleſs the ſteep or ciſtern therein, ſhall be of dimenſions ſufficient to contain twenty five barrels of barley at the leaſt, nor unleſs ſuch malt-houſe ſhall contain after the rate of two thouſand ſix hundred ſquare feet of growing and drying floors, and three hundred and twenty four ſquare feet of kiln floor for every twenty five barrels of barley which the ſteep ſhall be capable of containing; nor ſhall any regiſtry of any ſuch malt-houſe be received, unleſs there ſhall be a ſquare couch frame for each and every ſteep or ciſtern contained in ſuch malt-houſe erected, fixed, and ſecured in ſuch manner that the ſurveyor or other officer may take a fixed area thereof, and which ſhall be of the depth of two feet at leaſt, and not more than three feet, and capable of receiving the ſame quantity of grain as the ſteep or ciſtern; and if any regiſtry of any malt-houſe in which there ſhall not be ſuch ſquare frame for each and every ſteep or ciſtern therein as aforeſaid ſhall be made, ſuch regiſtry is hereby declared to be null and void; and the perſon uſing ſuch malt-houſe, ſhall be ſubject to all ſuch penalties and forfeitures as any perſon uſing a malt-houſe not regiſtered is by this act ſubject to.

XXXI. Provided always, That in all caſes where the floor of the kiln of any malt houſe ſo erected or converted ſhall be covered with iron wire or iron plates, ſuch malt-houſe may be regiſtered by the ſaid commiſſioners or officers, although it ſhall not contain a number of ſquare feet of kiln floor after the rate aforeſaid.

XXXII. And be it enacted, That all corn or grain making into malt, ſhall be immediately after the ſame ſhall be thrown out of any ſteep or ciſtern, put into ſuch couch frame as aforeſaid, and ſhall there remain thirty hours at leaſt, or ſuch maltſter or maker of malt ſhall not be entitled to the allowunce herein directed.

XXXIII. And be it further enacted, That if any malt or corn, or grain making into malt, ſhall be found in or upon any kiln, floor, ſtore, or other place for the making or keeping of malt, or of corn or grain making into malt, not duly entered and regiſtered according to the proviſions of this act, or if any corn or grain whatſoever be found in ſteep, or wetted in any place, except in ciſterns, uting vats, ot other wetting places, or utenſils duly entered and regiſtered as aforeſaid, all ſuch malt and corn, together with the ſacks, bags, or veſſels containing the ſame, ſhall be forfeited; and the owner or owners thereof, or the perſon or perſons in whoſe poſſeſſion the ſame ſhall be found, ſhall forfeit the ſum of forty ſhillings for every barrel thereof.

XXXIV. And for the better encouragement of common brewers, and makers of ſtrong beer or ale for ſale, and to the end that no ſuch brewer or maker of ſtrong beer or ale, or any retailer thereof, may be under the neceſſity of ſelling the ſame at a higher rate than the uſual prices: be it enacted, That there ſhall be paid and allowed to every common brewer or maker of ſtrong beer or ale for ſale, the ſum of one ſhilling and ſix pence for every barrel of ſuch ſtrong beer or ale by him or her ſo brewed, containing thirty-two gallons, each gallon containing two hundred and ſeventeen cubical inches and ſix-tenths of a cubical inch, by way of compenſation for the duty impoſed by this act upon the malt whereof ſuch ſtrong beer or ale ſhall be made; provided that it appear to the ſatisfaction of the commiſſioners of his Majeſty's revenue, that ſuch allowance is claimed on all

the ſtrong beer or ale made or brewed by the perſon claiming ſuch allowance within the period in which the ſame ſhall be alledged to have been made or brewed; and that the duties payable on all ſuch ſtrong beer or ale, have been charged, ſave ſuch quantities as he, ſhe, or they may be entitled to as common brewers.

XXXV. Provided alſo, That proof on oath to the ſatisfaction of the ſaid commiſſioners be firſt made, which oath every commiſſioner, ſub-commiſſioner, and collector, and within the diſtrict of Dublin, the cuſtomer and comptroller of the port of Dublin is hereby empowered to adminiſter, of the quantity of malt uſed in making and brewing the ſaid ſtrong beer or ale, and that ſuch quantity was not leſs than after the rate of ſeven ſtones and a quarter to each barrel containing thirty-two gallons as aforeſaid.

XXXVI. Provided alſo, That proof to the ſatisfaction of the ſaid commiſſioners, be firſt made of the payment of the duty chargeable by virtue of this act, upon all the malt from which the ſaid ſtrong beer or ale ſhall be made or brewed.

XXXVII. Provided alſo, That if the ſaid malt, or any part thereof, ſhall not have been made by the perſon claiming ſuch allowance within his or her brewery, or in ſome place contiguous thereto, ſuch permit or permits, or atteſted copy or copies thereof as herein required for all the ſaid malt, ſhall be produced and delivered before ſuch allowance be paid, and ſuch perſon ſhall alſo ſwear that the ſtrong beer or ale for which he or ſhe ſo demands an allowance, was made or brewed from the malt ſpecified in ſuch permit or permits, or from the malt ſo made by him or her, or from both, as the caſe ſhall be.

XXXVIII. And be it further enacted, That there ſhall be made and allowed to every diſtiller or maker of *aqua vitæ*, ſpirits, or ſtrong waters within this kingdom, from malt an abatement of ſix pence of the duty or duties now payable, or which ſhall be payable by virtue of any act or acts of Parliament paſſed in the preſent ſeſſion to your Majeſty, your heirs or ſucceſſors, upon each and every gallon of *aqua vitæ*, ſpirits, or ſtrong waters by him or her made or diſtilled from malt during the time aforeſaid; provided that it ſhall appear to the ſatisfaction of the commiſſioners of your Majeſty's revenue, that ſuch allowance is claimed on all the ſpirits made or diſtilled by the perſon claiming ſuch allowance within the period in which the ſame ſhall be alledged to have been made or diſtilled, and that the duties payable on ſuch ſpirits have been charged on all ſuch *aqua vitæ*, ſpirits, or ſtrong waters, ſave ſuch quantity thereof as ſuch perſon is by law entitled to be allowed in reſpect of ſuch ſpirits being diſtilled from a ſtill or ſtills of certain dimenſions or contents, and provided that proof on oath to the ſatisfaction of the ſaid commiſſioners be firſt made, which oath every commiſſioner, ſub-commiſſioner, and collector, and within the diſtrict of Dublin, the cuſtomer and comptroller of the port of Dublin, is hereby empowered to adminiſter, of the quantity of malt uſed in diſtilling the ſame, and that ſuch *aqua vitæ*, ſpirits, or ſtrong waters were diſtilled from malt only.

XXXIX. And provided alſo, That it ſhall appear to the ſatisfaction of the ſaid commiſſioners that the duty chargeable by this act upon all the malt from which ſuch *aqua vitæ*, ſpirits, or ſtrong waters ſhall have been ſo made or diſtilled hath been paid.

XL. Provided alſo, That if the ſaid malt, or any part thereof ſhall not have been made by the perſon claiming ſuch allowance within his or her diſtillery, or in ſome place contiguous thereto, ſuch permit or permits, or atteſted copy or copies thereof as herein mentioned, for all ſuch malt not ſo made by the perſon claiming the allowance, ſhall be produced and delivered before ſuch allowance ſhall be paid, and ſuch perſon ſhall alſo ſwear that the *aqua vitæ*, ſpirits, or ſtrong waters,

for

for which he or ſhe ſo demands an allowance, were made or diſtilled from the malt ſpecified in ſuch permit or permits, or from malt ſo made by him or her, or from both, as the caſe ſhall be; and no diſtiller ſhall be allowed a greater allowance than after the rate of two ſhillings and ſix pence for each barrel of malt ſo uſed in diſtilling the ſaid ſpirits, and one penny for each gallon of the ſaid ſpirits which ſhall have been ſo charged with duty, any thing herein contained to the contrary notwithſtanding.

XLI. And whereas monthly vouchers are returned to the proper officer of the quantities of beer and ale, and of *aqua vitæ*, ſpirits and ſtrong waters brewed and diſtilled within every month, ending the twenty-fifth day of each month, ſave the month of September, which ends the twenty-ninth day of the ſaid month; therefore towards enabling the ſaid commiſſioners to judge whether ſuch brewer and diſtiller claiming the allowance aforeſaid, claims the ſame on all the ſtrong beer or ale, or *aqua vitæ*, ſpirits or ſtrong waters reſpectively brewed and made, or diſtilled by him or her within the period in which it ſhall be alledged the ſame were brewed, made, or diſtilled: be it enacted, That no ſuch allowance ſhall be made to any ſuch brewer or diſtiller, if it ſhall appear to the ſaid commiſſioners that the period within which he or ſhe ſhall alledge that ſuch ſtrong beer or ale, *aqua vitæ*, ſpirits, or ſtrong waters were reſpectively brewed, made, or diſtilled, ſhall comprize any greater or leſs ſpace of time than from the twenty-fifth day of any ſucceeding month, ſave the month of September, which ſhall be computed to end on the twenty-ninth day thereof; any thing herein contained to the contrary thereof in anywiſe notwithſtanding.

XLII. And be it further enacted, That if any *aqua vitæ*, ſpirits, or ſtrong waters, ſhall after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, be made or diſtilled within this kingdom, from any corn or grain unmalted; all ſuch *aqua vitæ*, ſpirits, or ſtrong waters, and the caſks, or other veſſels containing the ſame, ſhall be forfeited, and in every ſuch caſe, the *onus probandi* ſhall lie on the party claiming ſuch ſpirits, and not on the officer ſeizing the ſame.

XLIII. And be it further enacted, That upon all *aqua vitæ*, ſpirits, or ſtrong waters which ſhall be made in this kingdom at any time between the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, and the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, and which ſhall be made or diſtilled within this kingdom from any other material or materials than malt, except unmalted corn, there ſhall be paid and allowed by the collector of exciſe of the diſtrict wherein ſuch *aqua vitæ*, ſpirits, or ſtrong waters ſhall be made or diſtilled, an abatement of one penny out of the duty or duties now payable, or which ſhall be payable as aforeſaid for each and every gallon of ſuch *aqua vitæ*, ſpirits, or ſtrong waters ſo diſtilled, to the perſon or perſons ſo making or diſtilling the ſame.

XLIV. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, there ſhall be paid and allowed the ſum of two ſhillings and ſix-pence *per* barrel to every perſon or perſons exporting malt out of this kingdom, on which the duty payable thereon by this act ſhall have been paid, ſuch payment of two ſhillings and ſix-pence for each barrel of malt being in the nature of a drawback or compenſation for the ſame, and to be paid by the collector of the port from whence ſuch malt ſhall be exported, out of any money in his hands ariſing from any aids or duties granted to your Majeſty; or if ſuch malt ſhall be exported within the time allowed by law for the payment of the duties thereon, then the charge for the duties upon ſuch malt ſhall be vacated for ſo much as ſhall be exported, upon the perſon or perſons exporting the ſame, performing reſpectively the ſame requiſites, and complying with the like

A. D. 1787. Chap. 3.

regulations and reſtrictions as are to be made and obſerved by perſons exporting any articles whereon any bounties or drawbacks are payable for obtaining the ſame.

XLV. And be it enacted, That no bounty whatſoever ſhall be paid on the land carriage of any malt to Dublin, unleſs the ſame ſhall ſell for eight ſhillings at the leaſt *per* barrel, and that but one-half of the ſaid bounty ſhall be paid upon all malt which ſhall ſell for more than eight ſhillings, and not for more than ten ſhillings *per* barrel; and that no bounty whatſoever ſhall be paid in any caſe on the land carriage of malt to Dublin, unleſs there ſhall be added to the oath to be taken before the paymaſter of corn premiums, or his deputy, by the corn factor or perſon ſelling the ſame, and claiming bounty for malt ſo bought, the words following, that is to ſay, "That every barrel of ſaid malt for which ſuch bounty is claimed was good, merchantable, properly manufactured, well trodden, ſcreened and cleanſed, from dirt and other impurities; and that each and every barrel of ſaid malt, and not merely the average thereof did actually and *bona fide* ſell, without any practice or colluſion for the full ſum of eight ſhillings, or ten ſhillings and upwards by the barrel," as the caſe may be.

XLVI. And be it further enacted, That all and ſingular the ſaid duties, rates, and impoſitions hereby granted, ſhall be raiſed, anſwered, collected and paid unto your Majeſty, your heirs and ſucceſſors, during the time aforeſaid, in like manner, except as to bonding the ſame, or any diſcount for prompt payment, and the ſame and all penalties and forfeitures inflicted by this act ſhall and may be uſed for, levied, and recovered, and applied in ſuch manner and form, and by ſuch ways and means, and with ſuch powers and authorities as are preſcribed, directed and appointed, in and by an act of Parliament made in the fourteenth and fifteenth years of the reign of his late Majeſty Charles the ſecond, entitled, "*An act for the ſettling of the exciſe or new impoſt upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted,*" or in and by any other act or acts of Parliament now in force, for the better collection of the revenue of exciſe, as fully and effectually to all intents, conſtructions, and purpoſes, as if the ſame were particularly mentioned, expreſſed and re-enacted in the body of this preſent act, with the like remedy of appeal to and for the party or parties who ſhall think him, her, or themſelves aggrieved or injured, as in and by the ſaid act or acts, or any of them is provided.

XLVII. Provided always, That the monies ariſing by the ſale of any malt, or of any corn or grain making into malt, and of the ſacks or veſſels in which the ſame ſhall be contained, which according to any of the proviſions of this act ſhall be forfeited, ſhall go to the officers reſpectively who ſhall have ſeized the ſame, deducting for the uſe of your Majeſty, your heirs and ſucceſſors, thereout, two ſhillings and ſix-pence for every barrel ſo forfeited, over and above the duty chargeable thereon; any thing herein contained to the contray notwithſtanding.

XLVIII. And be it further enacted by the authority aforeſaid, That if any perſon or perſons ſhall at any time or times be ſued or proſecuted for any thing by him or them done or executed in purſuance of, or by virtue of this act, or of any matter or thing in this act contained, ſuch perſon or perſons ſhall and may plead the general iſſue, and give this act and the ſpecial matter in evidence.

XLIX. And be it further enacted by the authority aforeſaid, That neither the ſix-pence *per* pound nor any other fee ſhall be payable to, or be deducted or received by the vice-treaſurer, receiver, or paymaſter-general, clerk of the pells, or any other officer or officers of this kingdom for their own uſe, for or on account of the iſſuing or payment of any ſum or ſums of money ariſing by,

or which ſhall be received for or on account of the aids hereby granted to your Majeſty, or of any payment to be made in purſuance of this act, but that the ſame ſhall be received and duly accounted for to your Majeſty, your heirs and ſucceſſors. A. D. 1787.

CHAP. IV.

An Act to promote the Linen and Hempen Manufacture, by encreaſing the Supply of Iriſh Flax-ſeed, and encouraging the Export of Linens and Sail Cloth, and for granting to His Majeſty, His Heirs and Succeſſors, the Duties therein mentioned.

WHEREAS the cultivation and ſaving of flax-ſeed was formerly much diſcouraged by the bounties on the importation of foreign ſeed: and whereas the premiums heretofore granted for ſowing and ſaving flax-ſeed in this kingdom, have tended much to promote a ſufficient ſupply of Iriſh flax-ſeed; be it enacted by the king's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight inclusive, no bounty or premium ſhall be paid for or on account of any flax-ſeed or linſeed imported into this kingdom, any law to the contrary notwithſtanding; and that the ſum of ſeven thouſand two hundred and fifty pounds, ſhall be applied to encourage the growth of flax-ſeed in this kingdom, the ſaid ſum to be paid out of ſuch monies as the bounties on imported flax-ſeed were uſually paid out of, or out of all or any of the aids or duties granted this ſeſſion of Parliament; the ſame to be paid by the vice-treaſurers, receiver or receivers general, his or their deputy or deputies, to the truſtees of the hempen and linen manufactures, without any further or other warrant to be ſued for, had, or obtained in that behalf. Expired 25 Mar. 1788.

II. And be it further enacted, That the ſaid truſtees ſhall, and they are hereby required at ſuch time or times as ſhall appear to them moſt proper to propoſe and publiſh premiums for encouraging the growth of flax, and promoting a ſufficient ſupply of Iriſh flax-ſeed in all or any of the counties of this kingdom, and in ſuch proportions, and to be claimed under ſuch reſtrictions and regulations as they ſhall think proper.

III. Provided always, That every claim for every ſuch premium ſhall be required to be made before, and ſhall be adjudged in manner herein-after mentioned by the ſaid truſtees on the report upon oath of ſuch of their officers as they ſhall appoint for that purpoſe, previous to the ſpring aſſizes, one thouſand ſeven hundred and eighty-eight.

IV. And be it further enacted, That ſo ſoon as the ſaid truſtees ſhall have determined and publiſhed the proportions of money to be diſtributed in each county for ſuch premiums, they ſhall give notice thereof to ſuch of their officers as they ſhall appoint for that purpoſe, who are hereby required to poſt, or cauſe to be poſted a copy of ſuch notice, ſpecifying in ſuch notice the time and place of payment on the door of the county court-houſe, within twelve days after he ſhall have received the ſame.

V. And be it further enacted, That it ſhall and may be lawful for the ſaid truſtees, and they are hereby required to appoint one of their inſpectors, or ſome other proper perſon to attend at the time and place ſo ſpecified, and there remain a ſufficient time for the purpoſe of paying ſaid premiums.

VI. And be it further enacted, That it ſhall and may be lawful for every perſon appointed by the ſaid truſtees to pay ſaid premiums, whether he be inſpector or other perſon, to have, receive, and keep to his own uſe as a reward for his trouble and attendance, the ſum of ſix pence for every twenty ſhillings which he ſhall pay to any perſon for premiums adjudged as aforeſaid.

VII. And be it further enacted, That every inſpector, or other perſon appointed to pay the ſaid premiums, having received ſuch money as aforeſaid, ſhall pay upon demand, without any other fee or reward than as aforeſaid, to every perſon to whom any premiums ſhall be adjudged, the full amount of the premiums ſo adjudged to him, her, or them, deducting thereout ſuch part thereof as ſhall be directed by the ſaid truſtees for the payment of ſurveyors or inſpectors, every which deduction ſhall be paid for the ſurvey or inſpection by ſuch perſon in manner required by the ſaid truſtees; and every ſuch inſpector or other perſon ſhall enter all payments by him made, and monies by him received, in a book to be by him kept for that purpoſe, and ſhall at the ſummer aſſizes lay before the grand jury, his account of all ſuch monies received and paid by him, verified by affidavit, to be by him ſworn before one of the judges of aſſize for ſaid county, and ſhall ſend or deliver a duplicate thereof, verified in like manner to the ſecretary, or other chief officer of the ſaid truſtees within one month after ſaid aſſizes.

VIII. And be it enacted, That all ſums of money heretofore iſſued to the treaſurers of any counties, and which remain in their hands after payment of all claims adjudged by the reſpective grand juries, or majority of perſons who compoſe the ſame, and after payment of all ſuch fees and deductions as aforeſaid, and likewiſe all ſums of money which ſhall or may be iſſued to them or to inſpectors, or any other perſon or perſons for payment of claims to be adjudged at any enſuing aſſizes, and which ſhall remain in their hands after payment of all claims ſo adjudged, and of all ſuch fees and deductions as aforeſaid, ſhall and may be applied for encouraging the growth of flax-ſeed in this kingdom in ſuch manner as the ſaid truſtees ſhall direct from time to time, and ſhall be paid upon demand by every ſuch treaſurer, inſpector, or other perſon, to the order of ſaid truſtees, without fee or reward.

IX. Provided always, That if any ſuch treaſurer ſhall be required by the ſaid truſtees to pay any ſuch remaining ſum or ſums, or any part thereof, to encourage the growth of flax-ſeed within the county, whereof he is treaſurer, he ſhall and may deduct, or take and receive to his own uſe for his trouble and expence therein, a ſum after the rate of ſix pence for each pound which he ſhall ſo pay.

X. And be it further enacted, That if any inſpector or other perſon ſhall omit to poſt on the door of the county court-houſe ſuch notice as aforeſaid, within twelve days after he ſhall have received the ſame, or ſhall omit to ſend the ſecretary or other chief officer of the ſaid truſtees, a copy of the entries hereby directed within the time herein before appointed, or if any inſpector or other perſon ſhall omit to verify by affidavit his account, or to lay his account in manner aforeſaid before the grand jury, or to ſend or deliver a duplicate thereof, verified in like manner to the ſaid ſecretary or other chief officer or the ſaid truſtees as herein before directed, every ſuch inſpector or other perſon ſhall for every ſuch offence reſpectively forfeit the ſum of forty pounds, to be recovered by civil bill by any perſon who ſhall ſue for the ſame.

XI. And

XI. And be it further enacted, That if any ſuch inſpector or other perſon, ſhall refuſe to pay upon demand to any perſon to whom any ſuch premium ſhall be adjudged, the full amount of ſuch premium, having money applicable thereto in his hands, making ſuch deductions only as aforeſaid, or ſhall neglect or refuſe to pay ſuch deductions upon demand for any ſuch ſurvey or inſpection which the ſaid truſtees ſhall order, or ſhall neglect or refuſe to pay upon demand, to the order of the ſaid truſtees, without fee or reward, all ſuch ſums as ſhall or may remain in his hands after payment of, or retaining in his hands a ſum ſufficient for the payment of all claims adjudged as aforeſaid, he ſhall upon being legally convicted, forfeit the ſum of forty pounds for every ſuch offence to the party injured, to be recovered by civil bill.

XII. Provided always, and be it further enacted, That if any inſpector or other perſon ſo appointed, ſhall have reaſon to believe that any claim has been fraudulently made, it ſhall and may be lawful for him to refuſe paying the ſame, until he ſhall receive further orders thereupon from the ſaid truſtees.

XIII. And whereas the encouraging by bounties on export, various branches of the linen and hempen manufactures, will tend to promote and enlarge the ſame: be it further enacted, That every perſon or perſons who ſhall export out of this kingdom to Africa, America, Spain, Portugal, Gibraltar, or the iſland of Minorca, at any time or times between the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, and the twenty-fifth day of March one thouſand ſeven hundred and eighty-eight inclusive, any Iriſh buckram, or filleting of the breadth of twenty-five inches or more, or any Iriſh linen of the like breadth, either plain, printed, painted, ſtained, or dyed, or any printed, painted, ſtained, or dyed Iriſh callico or cotton, or cotton mixed with linen of the like breadth, ſhall receive without fee or deduction the bounties following, that is to ſay, for every yard thereof, which in its plain ſtate, or before its being printed, painted, ſtained, or dyed, ſhall be under the value of five pence, a bounty of one halfpenny, and for every yard thereof, which in its plain ſtate, and before its being printed, painted, ſtained, or dyed, ſhall be of the value of five pence, and under the value of ſix pence halfpenny, a bounty of one penny; and for every yard thereof, which in its plain ſtate, and before its being printed, ſtained, or dyed, ſhall be of the value of ſix pence halfpenny, and under the value of one ſhilling and ſeven pence halfpenny, a bounty of one penny halfpenny.

XIV. And be it further enacted, That every perſon or perſons who ſhall export to any of the ſaid places during the time aforeſaid, any Iriſh chequed or ſtriped linen of the breadth of twenty-five inches or more, not exceeding one ſhilling and ſeven pence halfpenny, nor being under ſeven pence the yard in value, or any Iriſh made diaper, huckaback, ſheeting, or linen upwards of one yard in breadth, and not exceeding one ſhilling and ſeven pence halfpenny the ſquare yard in value, ſhall receive without fee or deduction a bounty of one halfpenny for every yard of ſuch chequed or ſtriped linen, and a bounty of one penny halfpenny for every ſquare yard of ſuch diaper, huckaback, or linen upwards of a yard in breadth, and ſo in proportion for any quantity exceeding a ſquare yard.

XV. Provided always, That all Iriſh kentings, and all other fabricks made of linen or hempen yarn only, ſhall be deemed and conſidered as Iriſh linens within the meaning of this act.

XVI. And provided alſo, That where any of the aforeſaid linens ſhall not be of the breadth of twenty-five inches, they ſhall be entitled to, and receive bounty after the rates aforeſaid for every nine hundred ſquare inches of ſuch linen, deeming nine hundred ſquare inches equal to one yard of twenty-five inches breadth or upwards.

A. D. 1787. Chap. 4.

XVII. And be it further enacted, That every perſon or perſons who ſhall export to any place, except Great Britain and France, and the French dominions in Europe, during the time aforeſaid, any Iriſh made ſail-cloth or canvas fit for, or made into ſails by way of merchandize, ſhall receive without fee or deduction a bounty of ſix-pence halfpenny for every three ells thereof.

XVIII. Provided always, That the exporter of ſuch ſail-cloth or canvas ſhall, before he receives the ſaid bounty, make oath, or if a known quaker make affirmation, which oath or affirmation the proper officer of the revenue at the port where the ſame ſhall be ſhipped is hereby empowered to adminiſter, that ſuch ſail-cloth or canvas was made in Ireland, and is actually exported, or ſhipped to be exported, without any intention to be relanded in any part of Great Britain, Ireland, or the Iſle of Man, and that no former reward or bounty on export has been paid for the ſame by virtue of this act, or any act heretofore paſſed.

XIX. Provided alſo, That the exporter or ſeller for exportation of ſuch plain Iriſh linens, Iriſh chequed or ſtriped linens, and Iriſh huckabacks, diapers, ſheetings, and other ſpecies of linen upwards of a yard in breadth, and of ſuch printed, painted, ſtained, or dyed Iriſh linens, callicoes, cottons, or cottons mixed with linen, ſhall in his entry expreſs the quantity thereof, and the value excluſive of all printing, painting, ſtaining, or dying, and likewiſe endorſe on the cocket granted upon ſuch entry the true quantity and value as aforeſaid, of the linens or other goods intended to be ſhipped, and ſhall before he receives ſuch bounty produce a certificate from the ſearcher or other proper officer appointed to ſee the ſame ſhipped, verifying the ſhipping thereof, and likewiſe give ſufficient ſurety to the collector or other chief officer of the port in the penalty of double the value as aforeſaid of the goods intended to be exported, and of one hundred pounds more; which ſecurity every ſuch collector or other officer is hereby empowered and required to take by bond payable to his Majeſty, his heirs and ſucceſſors, that ſuch linens, diapers, huckabacks, ſheeting, or other ſpecies of linens, callicoes, or cottons, or cottons mixed, ſo ſhipped or intended to be ſhipped, or any part thereof ſhall not be relanded or brought on ſhore again in any port or part of Great Britain, Ireland, or the Iſle of Man, and ſhall alſo before he receives any ſuch bounty make oath, or if a known Quaker make affirmation, which oath or affirmation the proper officer of the cuſtoms is hereby empowered to adminiſter, of the value as aforeſaid of ſuch linens, callicoes, cottons, or cottons mixed, and that the ſame were made in Ireland.

XX. And for the better credit of the ſaid manufactures, and to prevent frauds in obtaining bounties thereon: be it further enacted, That if the aforeſaid truſtees ſhall appoint any perſon or perſons at any of the ports in this kingdom, to inſpect linens intended to be exported on bounty, and ſhall give notice thereof in writing to the commiſſioners of his Majeſty's revenue, no bounty ſhall be paid after ſuch notice at any port where ſuch perſon or perſons ſhall be appointed to inſpect, unleſs it ſhall appear to the ſurveyor or other officer at the port by ſome ſeal or mark affixed to each package of linens by ſuch perſon or perſons in manner herein after mentioned, that he has examined the ſame, nor unleſs it ſhall alſo appear by the certificate of ſuch perſon or perſons, that ſuch linens are of good, ſound, and merchantable quality.

XXI. And in order to prevent abuſes in obtaining the ſaid bounty: be it further enacted, That it ſhall and may be lawful to and for any ſurveyor, or other proper officer of the revenue, after the entry of any linens or other goods, as being entitled to the ſaid bounty, and before or after the ſhipping thereof, to open and ſtrictly examine any bale, truſs, cheſt, or other package, to ſee if the goods are rightly entered and endorſed on the cocket; and if on ſuch examination the ſame ſhall be found to be rightly entered and endorſed, the officer ſhall at his own

charge cauſe the ſame to be repacked, which charge ſhall be allowed to the ſaid officer by the commiſſioners of the revenue, if they ſhall think it reaſonable.

XXII. And be it further enacted, That if upon view and examination by the proper officers of the revenue, it ſhall appear, that all or any piece or pieces of linen, chequed or ſtriped linen, printed, painted, ſtained, or dyed linen, callico, cotton, or cotton mixed, which ſhall be entered for exportation, as entitled to the bounty hereby granted, as are of greater value than one ſhilling and ſeven pence halfpenny *per* yard, excluſive of any value ariſing from its being painted, printed, ſtained or dyed, or that any piece or pieces of diaper, huckabacks, ſheeting, or other ſpecies of linen upwards of one yard in breadth, which ſhall be entered for exportation, as entitled to the bounty hereby granted, is or are of greater value than one ſhilling and ſeven pence halfpenny the ſquare yard, that then and in every ſuch caſe, the exporter or ſeller of ſuch linen for exportation, ſhall upon demand made in writing by the ſurveyor of the port where ſuch goods or merchandizes are entered, deliver or cauſe to be delivered, ſo many pieces of ſuch linen as ſhall be demanded by the ſaid officer, into his Majeſty's warehouſe at the port of exportation, for the uſe and benefit of the crown; and upon ſuch delivery, the ſurveyor of ſuch port, with the privity of the collector or other chief officer, ſhall out of any money in the hands of ſuch collector ariſing by any duties belonging to the crown, pay to ſuch exporter, or ſeller for exportation, the value of one ſhilling and eight pence halfpenny *per* yard; and alſo if the ſame be printed, painted, ſtained, or dyed, the full value, coſt and expence of ſuch printing, painting, ſtaining, or dying, taking a receipt for the ſame from ſuch exporter or ſeller for exportation, in full ſatisfaction for the ſaid goods as if they had been regularly ſold; and the commiſſioners of the revenue ſhall cauſe ſaid goods to be fairly and publickly ſold to the beſt advantage, and out of the produce thereof, the money ſo paid or advanced as aforeſaid, ſhall be repaid to ſuch collector, to be replaced to the account of your Majeſty's revenue, and if any overplus ſhall remain after defraying the expences of ſuch ſale, and the neceſſary charges incident thereto, one moiety of ſuch overplus ſhall be paid into the receipt of your Majeſty's exchequer, towards defraying the expences of your Majeſty's government, and the other moiety to the proper officers who ſhall have ſearched and examined ſuch linens.

XXIII. And be it further enacted, That if any perſon or perſons ſhall enter for exportation, any linen, callico, cotton, or cotton mixed, at any value, excluſive of the value of its being printed, painted, ſtained, or dyed, not exceeding the value of one ſhilling and ſeven pence halfpenny *per* yard, or any diaper, huckaback, ſheeting, or other linen upwards of one yard in breadth, at any value as aforeſaid, not exceeding one ſhilling and ſeven pence halfpenny *per* ſquare yard, and which upon the view and examination of the proper officer of the revenue ſhall be thought to be of greater value before its being printed, painted, ſtained, or dyed, than one ſhilling and ſeven pence halfpenny *per* yard or ſquare yard reſpectively, and ſhall on demand made in writing by the ſurveyor or other officer of the port where ſuch linen is entered for exportation, refuſe to deliver, or cauſe to be delivered, all or any of the pieces of ſuch linen, diaper, huckaback, or ſheeting, into your Majeſty's warehouſe at ſuch port, for the uſe and benefit of the crown, and to receive from the ſaid officers of the revenue at the ſaid port, the value of one ſhilling and eight pence halfpenny *per* yard, or ſquare yard reſpectively for ſuch linen, together with the value, coſt, or expence of printing, dying, painting, or ſtaining the ſame, as the ſame may be, in full ſatisfaction for the ſame, or if the proper officers of the revenue ſhall upon view and examination, find any ſuch linen which ſhall be entered for exportation at the value of ſix pence halfpenny

A. D. 1787. Chap. 4.

per yard, or above the value, not exceeding one ſhilling and ſeven pence halfpenny *per* yard, to be under the value as aforeſaid of ſix pence halfpenny *per* yard, or which ſhall be entered at the value of five pence *per* yard, or above that value, and not amounting to the value of ſix pence halfpenny *per* yard, to be under the value as aforeſaid of five pence *per* yard, or if any ſuch linen ſhall be leſs in quantity than ſhall be expreſſed in the ſaid endorſement on the ſaid entry or cocket, or ſhall not be of the breadth of twenty-five inches at the leaſt, or of the breadth of one yard if ſo entered, or if the ſame ſhall be entered and endorſed under a wrong denomination, whereby the ſaid bounty, or any part thereof, might have been fraudulently obtained, that then and in every ſuch caſe, all ſuch linen, callico, cotton, or cotton mixed, which ſhall be ſo refuſed to be delivered, or that ſhall be under the value as aforeſaid of ſix pence halfpenny *per* yard, or five pence *per* yard reſpectively, or ſhall appear to be leſs in quantity than expreſſed in ſuch endorſement, or be under the breadth of twenty-five inches, or one yard reſpectively, or entered and endorſed under a wrong denomination, and alſo all the goods contained in all and every the package or packages endorſed on the ſaid entry or cocket, ſhall be forfeited, and ſhall and may be ſeized by any officer or officers of the revenue, and the owner or merchant ſhall not be entitled to receive any bounty for ſuch goods.

XXIV. And to prevent linen of bad quality, or fraudulently made up from being exported; be it further enacted, That after notice given as aforeſaid, to the ſaid commiſſioners, no bounty ſhall be paid on any ſuch linen, callico, cotton, cotton mixed, diaper, or huckaback which ſhall be exported as aforeſaid out of any port where any inſpector or other perſon ſhall be appointed, unleſs ſuch inſpector or other perſon to be appointed as aforeſaid by the truſtees of the linen and hempen manufacture, ſhall by ſome ſeal or mark affixed to each package thereof, certify, his having examined the ſame, or ſhall, in the preſence of the ſurveyor or other officer of the revenue, examine the ſame, and affix his ſeal or mark thereto.

XXV. And be it further enacted, That if any plain, chequed, or ſtriped Iriſh linen, or ſtained, painted, printed, or dyed Iriſh linen, callico, cotton, or cotton mixed, diaper, huckabacks, ſheeting, or ſail-cloth, or canvas, for which the bounty ſhall have been given or claimed, ſhall be re-landed in Great Britain, Ireland, or the Iſle of Man, the ſame ſhall be forfeited, and every perſon concerned in bringing back or re-landing the ſame, ſhall forfeit one ſhilling for every yard or ſquare yard of ſuch linen, callico, cotton, or cotton mixed reſpectively, and two ſhillings for every ell of ſuch canvas or ſail-cloth, ſo brought back or re-landed.

XXVI. And be it further enacted, That the ſaid ſeveral bounties ſhall be paid out of all or any of the monies ariſing from all or any of the duties granted this ſeſſion of Parliament in the hands of the collector of the port where ſuch goods ſhall be ſhipped for exportation; and if there ſhall not be money ſufficient in his hands, then out of ſuch monies as ſhall be in the hands of the collector of the port of Dublin, or any other collector, whom the commiſſioners of your Majeſty's revenue, ſhall from time to time direct.

XXVII. And be it further enacted, That the ſaid bounties ſhall be paid on demand, without fee or reward, to the exporter or ſeller for exportation, ſubject to the ſeveral regulations herein contained.

XXVIII. And in order to make a proviſion towards the payment of ſaid bounties on linens and other goods exported, and for the further ſupport of your Majeſty's government: be it enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight incluſive, there ſhall be raiſed, levi-

ed,

ed, collected, and paid to your Majeſty, your heirs and ſucceſſors, in ready money net, an additional impoſt or duty after the rate of five pounds *per centum* on the produce or amount of the duties on all teas and wines imported during the time aforeſaid, except wines of the growth of Portugal or Madeira, and of France, or the French dominions in Europe, and on the product and amount of the cuſtoms inwards, import exciſe, additional and other duties which ſhall be due and payable to your Majeſty, your heirs and ſucceſſors, during the time aforeſaid, and which ſhall be collected in this kingdom for and upon any goods or merchandizes imported into the ſame, except tobacco, hops, ſugars, and the ſeveral goods or merchandizes of the product or manufacture of the Britiſh colonies in America or the Weſt Indies, or the Britiſh ſettlements on the coaſt of Africa, whereon any duties are impoſed or altered this ſeſſion of parliament; the ſaid additional impoſt or duty of five pounds per centum to be paid upon the groſs amount of the ſaid cuſtoms and import exciſe, without any diſcount or allowance being made therefrom, except the following articles, being of the growth, produce, or manufacture of France, or the French dominions in Europe, viz. beer, hardware, cutlery, cabinet ware, and turnery, manufactures of iron, ſteel, copper and braſs, cottons, woollen, knit and wove hoſiery, cambricks, and lawns, linens made of flax or hemp, ſadlery, gauzes, millinery made of muſlin, lawn, cambrick, or gauze, porcelain, earthen ware, and pottery, glaſs, and glaſs ware.

XXIX. And be it further enacted, That all and every the ſeveral and reſpective duties and rates hereby granted, ſhall be raiſed, anſwered, collected and paid unto your Majeſty, your heirs and ſucceſſors, during the time aforeſaid, in like manner, and by ſuch ways and means, and methods, except as to bonding the ſame, or any allowance for diſcount or prompt payment, and all and ſingular the penalties aforeſaid not herein before otherwiſe particularly provided for, ſhall be ſued for, raiſed and collected by ſuch rules and directions, and under ſuch penalties and forfeitures, and with ſuch powers as are appointed, directed, and expreſſed in and by an act made in this kingdom in the fourteenth and fifteenth years of the reign of his late Majeſty Charles the ſecond, entitled, *An act for the ſettling of the exciſe and new impoſt upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted*, or by any other law now of force relative to the revenue of exciſe in this kingdom, as fully and effectually to all intents and purpoſes as if the ſame were particularly mentioned, ſpecified, and enacted in the body of this preſent act, with like remedy of appeal to and for the party aggrieved, as in and by the ſaid act of exciſe, or any other law or laws now in being, relative to the duty of exciſe, is provided.

XXX. And be it further enacted, That neither the ſix pence *per* pound, nor any other fee ſhall be payable to, nor be deducted or received by the vice-treaſurer or vice-treaſurers, receiver, or paymaſter general, clerk of the pells, or any other officer or officers of this kingdom, for or on account of the iſſuing or payment of any ſum or ſums of money ariſing by, or which ſhall be received for or on account of the aids hereby granted to your Majeſty, or of any payment to be made in purſuance hereof.

A. D. 1787.

CHAP. V.

An Act for regulating and extending the Tobacco Trade, and for granting to His Majeſty, His Heirs and Succeſſors, the Duties therein mentioned.

Expired 25th March, 1788.

WE your Majeſty's moſt dutiful and loyal ſubjects the commons of Ireland, in Parliament aſſembled, as a further ſupply to your Majeſty, to ſupport the expences of your Majeſty's government, do moſt humbly beſeech your Majeſty, that it may be enacted; and be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight inclusive, and no longer, there ſhall be raiſed, levied, collected, and paid unto your Majeſty, your heirs and ſucceſſors, the ſeveral rates and duties herein after mentioned, that is to ſay, for and upon all tobacco which ſhall be imported into this kingdom during the time aforeſaid, a duty after the rate of ten pence *per* pound weight, without any diſcount or allowance whatſoever.

II. And whereas it may tend much to the encouragement of the tobacco trade, if the importers of tobacco ſhall be allowed to lodge the ſame in warehouſes, and to have time for the payment of the duty thereon: therefore be it enacted, That every importer of tobacco, if he or ſhe does not chooſe to pay down the duty as aforeſaid, ſhall and may in lieu of paying down the ſame, ſecure a duty after the rate of ten pence for each pound weight thereof, in manner following, that is to ſay, he or ſhe ſhall give bond for the amount of ſuch duty after the rate of ten pence *per* pound, to be made payable at the end of fifteen months, to commence from the date of ſuch bond.

III. Provided always, That every importer of tobacco who ſhall land tobacco on bill of view, ſhall within ten working days after the landing of his or her tobacco, make entry thereof, and pay the duty for the ſame, or enter into bond for the payment thereof, in manner herein directed, and in failure thereof, every ſuch importer ſhall forfeit and pay the ſum of five pounds for every hogſhead of ſuch tobacco which ſhall not be entered, and for which the duty ſhall not have been paid or ſecured as aforeſaid, over and above the duties payable on ſuch tobacco.

IV. And be it further enacted, That upon ſuch bond being executed, the commiſſioners or principal officers of the revenue at the reſpective ports, ſhall cauſe all ſuch tobacco to be warehouſed in the uſual manner, and the importer or importers of ſuch tobacco, or his or their ſervants ſhall have free acceſs unto the ſaid warehouſes at all times within the uſual hours of diſcharge, and the proper officer or officers is, and are hereby required to attend, without fee or reward; and all tobacco ſo warehouſed, ſhall be charged and pay ſuch duty as aforeſaid, according to the net weight thereof, at the time when ſuch tobacco ſhall be ſold or delivered out of ſuch ſtores as aforeſaid.

V. And be it further enacted, That the perſon or perſons importing tobacco, ſhall reſpectively bear all the charges and expences incurred in any way by unſhipping,

ſhipping, bringing, carrying, or conveying any tobacco from the ſeveral and reſpective ſhips ſo importing the ſame to the reſpective warehouſes in which the ſame tobacco is to be ſo depoſited as aforeſaid, or in the bringing, carrying, or conveying the tobacco from ſuch reſpective warehouſes to, and on board the ſeveral and reſpective ſhips in which the ſame ſhall be reſpectively exported to foreign parts, ſave and except the charges and expences of paying the revenue officers under whoſe ſpecial care the ſaid tobacco ſhall be ſo reſpectively conveyed, either from the ſhip to the warehouſe, on importation, or from the warehouſe to the ſhip, on exportation, any law, cuſtom, or uſage to the contrary notwithſtanding.

VI. And be it further enacted, That the reſpective proprietors of the tobacco ſo to be brought as aforeſaid, to the reſpective ware-houſes before mentioned, ſhall be at the expence of ſtripping or taking the hogſheads in which the tobacco ſhall be ſo imported as aforeſaid, from the tobacco before the ſame ſhall be ſo weighed as aforeſaid.

VII. And be it further enacted, That in caſe any tobacco which ſhall have been entered, and the duty thereon paid or ſecured in manner aforeſaid, ſhall from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, be exported from this kingdom, the exporter ſhall, upon the exportation thereof, within three years from the importation, on producing a proper debenture to be made out for that purpoſe, be paid or allowed to draw back the whole net duty actually paid at, or after the importation of ſuch quantity ſo exported, or in caſe the bond given on importation ſhall not have been diſcharged, ſuch exporter ſhall have the bond vacated, or allowance made by entry on the back of ſuch bond for ſuch quantity of tobacco as ſhall be ſo exported as the caſe ſhall be, any law or cuſtom to the contrary notwithſtanding.

VIII. And be it further enacted, That if the importer or importers of ſuch tobacco as ſhall be ſo lodged in warehouſes as aforeſaid, ſhall not within the ſaid ſpace of fifteen months, by payment of the ſaid duties ſo bonded for, or by debentures upon exportation of ſaid tobacco, diſcharge his or their obligations, but that the tobacco, or any part thereof, ſhall continue and be ſtill remaining in the ſaid warehouſes for want of payment of any of the duties due thereon, in ſuch caſe it ſhall and may be lawful for the ſaid commiſſioners or principal officers of your Majeſty's revenue for the time being, at the reſpective ports, and they are hereby empowered to cauſe the ſaid tobacco ſo remaining, to be publickly ſold by inch of candle, firſt giving the proprietor or proprietors thereof fourteen days notice perſonally, or by leaving a notice in writing, at the place of ſuch proprietor's laſt abode, the product thereof after ſuch ſale, firſt to be applied to payment of the ſaid bond, ſtorage, and all other carriages which may have been incurred, and the overplus, if any, to be rendered and paid to the proprietor, or other perſon lawfully authorized to receive the ſame.

IX. Provided always, That if any tobacco ſhall be imported by ſtrangers, or ſhall by any laws now of force, be ſubject to alien's duty, a further duty ſhall, over and above the ſaid duty of ten pence *per* pound, be paid or ſecured thereon, after the rate of one penny for each pound weight thereof.

X. Provided alſo, That when any tobacco ſo warehouſed as aforeſaid, ſhall be intended for home conſumption, no ſuch tobacco ſhall be taken out of ſuch ſtores as aforeſaid, until all duties due and payable thereupon, ſhall have been paid, nor until a clear, diſtinct, and proper voucher from the proper officer of your Majeſty's revenue at the reſpective ports where ſuch tobacco ſhall be ſo warehouſed, ſhall be produced to, and depoſited with the officer or officers in whoſe cuſtody ſuch tobacco ſhall then be, which voucher ſhall be directed to ſuch officer or officers, and ſhall aſcertain all ſuch duties to have been paid for ſuch tobacco.

A. D. 1787. Chap. 5.

XI. And be it further enacted, That the duties aforeſaid, whether paid down or ſecured, ſhall be, and are declared to be in lieu and full ſatisfaction of all duties payable upon the importation of tobacco, by virtue of any law or laws heretofore made in this kingdom.

XII. And be it further enacted, That in all caſes where the duties impoſed by this act ſhall be paid, the ſum of two pence halfpenny for each pound weight, ſhall be placed thereout to the account of your Majeſty's hereditary revenue.

XIII. Provided always, and be it enacted, That in caſe any tobacco put into the ſaid warehouſes, ſhall be burned or deſtroyed by fire, during the time it remains in the ſaid warehouſes, the bond entered into on warehouſing ſuch tobacco, ſhall be diſcharged for ſo much thereof as ſhall have been ſo burned or deſtroyed.

XIV. And whereas great frauds may ariſe, to the diminution of your Majeſty's revenue, by warehouſing tobacco as aforeſaid, in ports where there are not, or ſhall not be a ſufficient number of revenue officers to attend the ſame; be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, no importer of tobacco at any port, except the ports of Dublin, Drogheda, Dundalk, Newry, Belfaſt, Derry, Galway, Limerick, Cork, Waterford, and Wexford, ſhall be entitled to have the ſame lodged in a warehouſe, or take any benefit by virtue of any thing in this act contained, in reſpect of warehouſing or bonding the ſame.

XV. And be it enacted, That it ſhall not be lawful to import any tobacco during the time aforeſaid, at any place or port, ſave ſuch places or ports where tobacco may be warehouſed by virtue of this act, and if any ſhip or veſſel ſhall be found within the limits of any other port, haven, or creek within this kingdom, having tobacco on board in any packages whatſoever, or ſhall be diſcovered ſo to have been, ſave only and except in caſe of unavoidable neceſſity and diſtreſs, of which neceſſity and diſtreſs, the maſter, purſer, or perſon having or taking the charge or command of ſuch ſhip or veſſel, ſhall immediately after the arival of ſuch ſhip or veſſel in ſuch port, haven, or creek, give notice and make proof before the collector or other chief officer of the revenue, reſident at the neareſt port where ſuch ſhip or veſſel, with all her guns, tackle, furniture, ammunition, and apparel, and alſo the ſaid tobacco, ſhall be forfeited.

XVI. And be it further enacted, That no tobacco, except of the produce or manufacture of Great Britain, North America, or of the Britiſh plantations, ſhall be imported into this kingdom, from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, in any ſhip or veſſel, under the penalty of the forfeiture of all ſuch tobacco, and treble the value thereof, together with ſuch ſhip or veſſel in which the ſame ſhall be imported, with all her guns, tackle, furniture, ammunition, and apparel.

XVII. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, all bonds to be given purſuant to this act, ſhall be deemed and taken to be due and payable, immediately upon the day mentioned in the condition of the ſaid bond for the payment thereof, and that intereſt at the rate of ſix pounds *per centum per annum*, which intereſt is hereby declared to be a charge on ſuch tobacco, ſhall be paid to the crown on all ſuch bonds, ſuch intereſt to be computed from the day the bond becomes due, unto the day whereon it ſhall be paid off in money, or the day the ſearcher certifies upon the debenture, that the tobacco was ſhipped for exportation, the amount of ſuch bond to be payable as aforeſaid, notwithſtanding ſuch tobacco ſhall remain unexported, and although the time limited by law for the drawback on exportation, ſhall not be expired, and no ſuch ſecurity ſhall be vacated until all ſuch intereſt ſhall be paid thereon.

XVIII. And

XVIII. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven no allowance ſhall be made to the importer for or in conſideration of the damaged or mean tobacco, either at the ſcale or otherwiſe, but in caſe any perſon ſhall refuſe to enter ſuch tobacco, and to pay or ſecure the duties aforeſaid for ſuch tobacco, then he, ſhe, or they ſhall have liberty to refuſe to enter and pay duty for the ſame, or to ſeparate ſuch damaged tobacco, by cutting off from the hogſhead, or other package, ſo much thereof as he, ſhe, or they ſhall refuſe to pay, or ſecure duty for, and the principal officers of your Majeſty's revenue reſident at the port where ſuch damaged tobacco ſhall be landed, or any two or more of them, ſhall cauſe all ſuch tobacco to be burned, or otherwiſe deſtroyed, without making any allowance to ſuch importer for freight or other charges, other than the allowances herein provided for; any law or cuſtom to the contrary notwithſtanding.

XIX. Provided always, That no perſon ſhall have liberty to ſeparate the ſtalk from the leaf on pretence that the ſame is damaged or mean tobacco.

XX. And be it further enacted, That no drawback ſhall be allowed for any tobacco ſtalks or ſtems exported by themſelves when they have been, or ſhall be ſeparated from the leaf; any law to the contrary notwithſtanding.

XXI. And be it further enacted, That the land-waiters appointed for the delivery of every ſhip or veſſel arriving at any port or place in this kingdom, and having tobacco on board, are hereby authorized and required upon the landing of any ſuch tobacco, to cauſe ſuch landing-mark to be fixed, and ſet upon every hogſhead, caſk, cheſt, or other package whatſoever containing the ſame, as ſhall be directed by the commiſſioners of the revenue, and alſo to enter every ſuch landing-mark in their ſeveral books, on pain of forfeiting the ſum of fifty pounds.

XXII. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, no debenture ſhall be made forth for any tobacco imported into this kingdom from and after the ſaid day, nor any drawback be paid or allowed for the ſame when exported, or entered outwards for exportation to any part or parts beyond the ſeas, unleſs the ſame and every part thereof, if it be in leaf and unmanufactured, ſhall be ſhipped and exported from the very ſame port or place at which ſuch tobacco was at firſt imported into this kingdom, and no other, and alſo unleſs the ſame tobacco, if unmanufactured, and every part thereof be ſhipped and exported in the original package, with the ſame marks in, and with which it was at firſt imported into this kingdom, together with the landing-mark herein required to be placed and ſet thereupon, and no other without any alteration whatſoever being made in the package, except ſuch as ſhall be occaſioned by neceſſary cooperage for the repair of the ſaid package, or any other tobacco being put therein, or any part of the tobacco being removed or taken out of the package in which it was at firſt imported, except only ten pounds weight of tobacco, which ſhall be allowed to be taken out of each hogſhead, caſk, cheſt, or caſe, after the ſame ſhall have been weighed at importation; and if any perſon or perſons whatſoever ſhall enter any unmanufactured tobacco for exportation at any other port or place than that at which the ſame tobacco was imported, or in any other hogſhead, caſk, cheſt, caſe, or package, than the ſame in which the ſaid unmanufactured tobacco was originally imported, or without the ſame marks or numbers, and the ſaid landing-marks, all ſuch tobacco ſhall be forfeited, and no drawback thereupon ſhall be paid, and if any ſhall have been paid, the ſame ſhall be repaid, and the perſon who entered, or cauſed the ſame to be entered, ſhall forfeit the ſum of two hundred pounds; and if any perſon ſhall ſhip for exportation, any hogſhead, cheſt, caſk, caſe, or other package of tobacco out of

A. D. 1787. Chap. 5.

which more than ten pounds weight of tobacco shall have been taken for samples, he, she, or they so offending, shall forfeit and lose the sum of twenty pounds for every such hogshead or other package of tobacco so shipped for exportation.

XXIII. And be it further enacted, That no tobacco shall be imported or brought into this kingdom in any package whatsoever, other than in hogsheads, casks, chests, or other wooden cases, every such hogshead, chest, cask, or case to contain four hundred and twenty-five pounds weight of net tobacco at the least, under pain of forfeiting all such tobacco as shall be imported, otherwise than as aforesaid, together with the hogsheads, casks, chests, cases, and other packages containing the same.

XXIV. Provided nevertheless, and be it further enacted, That when any unmanufactured tobacco shall be imported in hogsheads, casks, chests, or wooden cases as aforesaid into this kingdom, if upon landing and examination thereof it shall appear that the tobacco contained in any such hogsheads, chests, wooden cases, or casks, is so much damaged, that by cutting off the damaged part thereof, for which no duty is paid, the sound tobacco remaining in any such hogsheads, chests, casks, or wooden cases for which duty is to be paid, is under the weight of four hundred and twenty-five pounds, then and in such case it shall and may be lawful for the importer or importers thereof, in the presence of the land-waiter appointed to deliver the ship in which the same was imported, to cause all such sound tobacco to be put together in one or more of the said hogsheads, chests, casks, or wooden cases out of which the damaged tobacco was taken, and the said land-waiter, or other proper officer is hereby directed and required to enter in their respective books, the true and exact weight of all such sound tobacco put into each and every such hogshead, chest, cask, or wooden case, with the several and respective marks and numbers set on each and every such hogshead, chest, cask, or wooden case, and also to note and specify in their books, that such hogsheads, chests, casks, or wooden cases were packed and re-filled in their presence; and all and every such hogshead, chest, cask, or wooden case of unmanufactured tobacco shall and may be exported from the same ports and no other, at which they were originally imported, and debentures shall be made out and the drawback be paid for the tobacco therein contained, provided the quantity of the tobacco in each such hogshead, chest, cask, or wooden case, amounts to four hundred and twenty-five pounds weight or more, in the same manner and form to all intents and purposes, as if the package of such tobacco had not been altered; any thing herein before contained to the contrary in any wise notwithstanding.

XXV. And be it further enacted, That from and after the twenty-fifth day of March, one thousand seven hundred and eighty-seven, every person who shall enter any unmanufactured tobacco outwards, at any port or place in this kingdom, in order to be shipped and exported in any ship or vessel whatsoever, to any part or parts beyond the seas, shall, before the same or any part thereof is laden on board any ship or vessel to be exported, deliver to the surveyor or land-waiter appointed to examine tobacco shipped for exportation, an account in writing in a fair, distinct, and legible manner, signed by the person or persons exporting such tobacco, and containing the mark and number contained in the manifest, which was upon each and every hogshead, cask, chest, or other package of such tobacco at the time when the same was first imported into this kingdom, and also the landing mark or number which was placed and set upon each and every hogshead, cask, chest, or wooden case thereof, when the same was first landed in this kingdom, together with the exact weight that each and every hogshead, cask, chest, or wooden case, with the tobacco therein contained, was of at the time of its being

landed

landed in this kingdom, and also the particular mark and number set upon every such hogshead, cask, chest, or wooden case, by the exporter or exporters thereof, at the time the same shall be brought to the water side, to be shipped for exportation, together with the then weight which each particular hogshead, cask, chest, or wooden case, and the tobacco therein contained shall be of at the time it is so entered for exportation, and the said surveyor or land waiter appointed to examine such tobacco on exportation, shall endorse on the cocket, a true copy of such account, and sign the same, and no officer shall admit any cocket, unless endorsed and signed as aforesaid; and every exporter of tobacco, shall also from and after the twenty-fifth day of March, one thousand seven hundred and eighty-seven, write off the weight of each hogshead, cask, chest, or case of unmanufactured tobacco, by him, her, or them shipped for exportation, from any part of this kingdom, from the entry made of each hogshead, chest, cask, or case of such unmanufactured tobacco, at the time when it was first imported into this kingdom; and if any person who after the said twenty-fifth day of March, one thousand seven hundred and eighty-seven, shall enter outwards for exportation, from any port or ports of this kingdom, any unmanufactured tobacco, shall neglect or refuse to give in such account as aforesaid, every person so offending, shall for every such offence, forfeit and lose the sum of five pounds for every hogshead, cask, chest, or other package of such unmanufactured tobacco, and no drawback or debenture for, or on an account of the exportation thereof, shall be made out, granted, or paid.

XXVI. And be it further enacted, That every person who from and after the twenty-fifth day of March, one thousand seven hundred and eighty-seven, shall import any tobacco into this kingdom, and who shall in any wise manufacture the same, or any part thereof, upon his, her, or their own account or accounts, or cause or procure the same or any part thereof to be manufactured for his, her, or their own account or accounts, by any other person, shall, before the same or any part thereof be manufactured by the importer or importers, or shall be delivered out by the importer or importers to any other person to be manufactured for the account of such importer or importers, deliver to the collector or other chief officer of the revenue at the port or place where such tobacco was imported, an account in writing, containing the mark and number as specified in the manifest of every hogshead, cask, chest, or other package of tobacco intended to be manufactured, with the name of the ship or ships in which the tobacco so intended to be manufactured was imported, and the time when, also the landing mark and number set on each hogshead, cask, chest, or case at the time of their importation into this kingdom, and also the exact weight, which each hogshead, cask, chest, or case, and the tobacco therein contained, were of at the time of their first being landed in this kingdom, and the exact weight the same were of at the time of the delivery of such tobacco to be manufactured, which account shall be signed by such importer or importers, or one of his, her, or their known servants or agents, and also by the person or persons to whom such tobacco shall be delivered to be manufactured, or by one of his or their known servants or agents, with their several and respective names and places of abode; and such importer and importers shall at the time of their delivering in such accounts as aforesaid, write off from the entries made at the time or times at which the tobacco contained in such account was imported, and against each and every particular ship in which the same was imported, the weight of each particular hogshead, cask, chest, or case contained in such account of tobacco intended to be manufactured as aforesaid, in the same manner and form as if the same tobacco had been delivered for exportation; and in case any importer or importers of tobacco shall neglect to give in such account as aforesaid, at the time

and in ſuch manner and form in all reſpects, and to all intents and purpoſes as is herein directed and required, or in caſe ſuch account ſhall be falſe and fraudulent in any reſpect whatſoever, he, ſhe, or they offending in any of the caſes aforeſaid, ſhall forfeit and loſe the ſum of thirty pounds, for every hogſhead, caſk, cheſt, or caſe of tobacco, an account of which ſhall be omitted to be given as therein directed, or of which a wrong account ſhall be given; and the perſon or perſons to whom ſuch tobacco ſhall have been delivered to be manufactured, neglecting to ſign by him, her, or themſelves, or by his, her, or their known ſervant or agent, ſuch account as aforeſaid, or ſigning any falſe or fraudulent account, ſhall alſo forfeit the ſum of fifty pounds for every ſuch hogſhead, caſk, cheſt, or caſe of tobacco, of which no account, or of which a falſe or fraudulent account ſhall be given.

XXVI. And be it further enacted, That every perſon, who from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, ſhall import any tobacco into this kingdom, and ſhall ſell or deliver the ſame, or any part thereof, to any perſon or perſons whatſoever, ſhall within fourteen days after the delivery thereof out of his cuſtody, to the purchaſer or purchaſers thereof, or to their order, or for their uſe, give and deliver to the collector, or other chief officer of the cuſtoms, at the port or place where ſuch tobacco was imported, an account in writing containing the mark and number as ſpecified in the manifeſt of every hogſhead, caſk, cheſt, or other package of tobacco ſo ſold or delivered, with the name of the ſhip or ſhips in which ſuch tobacco ſo ſold and delivered was imported, and the times when, and alſo the landing mark or number ſet on each hogſhead, caſk, cheſt or caſe, at the time of their importation into this kingdom, with the exact weight which each of ſuch hogſheads, caſks, cheſts or caſes, and the tobacco therein contained, were of at the time of their being firſt landed in this kingdom, and alſo the exact weight thereof, at the time of their ſale or delivery to the purchaſer or purchaſers thereof, which account ſhall be ſigned by ſuch importer or importers, or one of his, her, or their known clerks or agents, and alſo by ſuch perſon or perſons to whom ſuch tobacco ſhall be ſold or delivered, or one of his, her, or their known clerks or agents, to which ſaid ſeveral ſignatures ſhall be added the places of abode of ſuch purchaſers, importers, and other perſons ſo ſigning ſuch accounts, and ſuch importer and importers, ſhall, at the time of their delivering in ſuch accounts as aforeſaid, write off from the entries made at the time or times at which the tobacco contained in ſuch account was imported, and againſt each and every particular ſhip in which the ſame was imported, the weight of each particular hogſhead, caſk, cheſt, or caſe of tobacco contained in ſuch account, in the ſame manner and form as if the ſaid tobacco had been delivered for exportation; and in caſe any importer or importers of tobacco, ſhall neglect to give in ſuch account as aforeſaid, at the time, and in ſuch manner and form in all reſpects, and to all intents and purpoſes as is herein directed, or in caſe ſuch account ſhall, at the time the ſame is given in, or at any time afterwards, appear to be falſe or fraudulent in any reſpect whatſoever, he, ſhe, or they offending in any of the caſes aforeſaid, ſhall forfeit the ſum of thirty pounds for every hogſhead, caſk, cheſt, caſe, or other package of tobacco, an account of which ſhall be omitted to be given as herein directed, or of which a falſe or fraudulent account ſhall be given, and the perſon or perſons to whom, or to whoſe order, or for whoſe uſe ſuch tobacco ſhall have been ſold or delivered, neglecting to ſign by him, her, or themſelves, or by his, her, or their known clerk or agent, ſuch account as aforeſaid, or ſigning or cauſing to be ſigned any falſe or fraudulent account, ſhall alſo forfeit the ſum of thirty pounds for every ſuch hogſhead, caſk, cheſt, caſe, or other package of tobacco, of which no account, or of which a falſe or fraudulent account is given.

XXVIII. Provided

XXVIII. Provided always, and be it further enacted, That in caſe any ſuch tobacco ſhall, before landing thereof, receive any damage, it ſhall and may be lawful for the commiſſioners, or any one of them, or of the collector or other chief officer of the revenue, at the port where ſuch tobacco ſhall be landed, to pay to the importer at the rate of one halfpenny for every pound of ſuch tobacco for which the importer ſhall refuſe to pay, or ſecure the full duties, and which ſhall be cut off or ſeparated from the ſound, in order to be burned or otherwiſe deſtroyed by the officers of the revenue, ſo as ſuch allowance ſhall not exceed thirty ſhillings for all the tobacco damaged in any one hogſhead imported; any thing herein contained to the contrary notwithſtanding.

XXIX. Provided always, and be it further enacted, That no drawback ſhall be allowed on any tobacco exported in any package if unmanufactured, containing leſs than four hundred and twenty five pounds weight, and if manufactured containing leſs than two hundred pounds weight; any thing herein contained to the contrary notwithſtanding.

XXX. And be it further enacted, That no tobacco, nor tobacco ſtalks, nor ſnuff, exceeding in quantity four pounds weight ſhall be conveyed or carried by land or by water from any port or place in this kingdom to any other port or place in this kingdom, or from any place within any port in this kingdom, to any other place within the ſame port, in any hogſhead, caſk, cheſt, caſe, or other package, unleſs ſuch hogſhead, caſk, cheſt, caſe, or other package, be ſtamped or marked on the outſide with the reſpective words, *Tobacco*, *Tobacco Stalks*, or *Snuff*, in large letters, not leſs than three inches in length, under the penalty and forfeiture of all ſuch tobacco, tobacco ſtalks, or ſnuff, with the package thereof.

XXXI. And be it further enacted, That no manufactured tobacco, tobacco ſtalks, or ſnuff, exceeding in quantity four pounds weight in the whole, although in ſeparate packages, ſhall be removed, carried, or conveyed either by land or by water, at any one and the ſame time, by one and the ſame carriage or conveyance, and directed to one and the ſame perſon, or to different perſons in one and the ſame partnerſhip in trade, without a permit being firſt had and obtained from the proper officer of the place from whence ſuch tobacco, tobacco ſtalks, or ſnuff, ſhall be ſo removed, which permit ſhall accompany the ſame to the place to which the ſame is to be carried or conveyed.

XXXII. And be it further enacted, That no tobacco manufactured or unmanufactured, or ſnuff, which ſhall have been removed from the port or place of importation, or from any other port or place in this kingdom to any other port or place in the ſame, ſhall be again returned or ſent back to ſuch port or place from whence the ſame was or were before removed or ſent upon any pretence whatſoever, without leave being firſt had and obtained for that purpoſe from the commiſſioners of the revenue, or any three or more of them, and without a ſpecial certificate to be granted to accompany the ſame in ſuch manner and form, and by ſuch perſon and perſons as the ſaid commiſſioners reſpectively ſhall think proper to appoint, upon pain of forfeiture thereof, together with the horſes, cattle, carriages, or boats made uſe of in the removal or conveyance of the ſame.

XXXIII. And be it enacted, That towards raiſing the ſupply granted to your Majeſty, and for the better regulation of the manufacture of tobacco, no perſon ſhall after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, manufacture any tobacco into roll, pig-tail, ſnuff, or otherwiſe, without firſt taking out a licenſe for the ſame from the commiſſioners of the revenue, or ſome one of them, for which licenſe the ſum of forty ſhillings ſhall be paid by every ſuch perſon; and every ſuch licenſe ſhall continue in force until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, and no longer; for

each of which licenſes there ſhall be paid a fee of two ſhillings and no more; any law to the contrary notwithſtanding.

XXXIV. Provided always, and be it enacted, That perſons in partnerſhip, and carrying on the trade or buſineſs of manufacturing tobacco in one houſe only, ſhall not be obliged to take out more than one licenſe, and that no one licenſe which ſhall be granted by virtue of this act ſhall authorize or impower any perſon or perſons to whom the ſame ſhall be granted, to manufacture tobacco in any other houſe than ſuch one houſe and working places thereunto adjoining, as ſhall be mentioned in ſuch licenſe.

XXXV. And be it further enacted, That from and after the twenty fifth day of March, one thouſand ſeven hundred and eighty-ſeven, every perſon licenſed to manufacture tobacco ſhall have, or cauſe to be painted on a board, with letters publickly viſible and legible, at leaſt an inch long, in white upon black ground, or in black on a white ground, his or her name, and ſurname, at full length, and the words, *licenſed to manufacture tobacco*, and ſhall affix the ſame on ſome conſpicuous place on the outſide of the front of his or their houſe, not more than three feet diſtance from the top of the ſhop door or ſtreet door of ſaid houſe, and preſerve and keep up the ſame during the time he, ſhe, or they ſhall continue to manufacture tobacco, or in default thereof ſhall forfeit the ſum of ten pounds.

XXXVI. And be it further enacted, That there ſhall be paid to your Majeſty, your heirs and ſucceſſors, a duty of five pounds for every tobacco table, with or without a wheel, whereon any tobacco can be ſpun, and which table ſhall be uſed by, or be in the poſſeſſion of any perſon for the purpoſe of ſpinning, or otherwiſe manufacturing tobacco, at any time between the twenty-fifth day of March, one thouſand ſeven hundred and eighty ſeven, and the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight; and for every tobacco preſs which any perſon ſhall have in his or her poſſeſſion, or ſhall uſe at any time during the time aforeſaid, for the purpoſe of preſſing tobacco, a duty of forty ſhillings; and for and upon all tobacco which ſhall be manufactured in this kingdom in any manner as aforeſaid, during the time aforeſaid, there ſhall be paid, levied, and raiſed, a duty of two pence for each pound weight thereof, the ſaid duty to be paid by the perſon or perſons manufacturing the ſame, or taking the ſame out of the original package, or putting the ſame into ſteep, according to the weight of the tobacco, which ſhall be taken out of the original package, or put into ſteep at the time of its being ſo taken out or put into ſteep.

XXXVII. And be it further enacted, That every tobacco table with more than one wheel or ſpindle, ſhall be charged with and pay duty for, ſo many tobacco tables as there ſhall be wheels or ſpindles belonging thereto, any thing herein contained to the contrary notwithſtanding.

XXXVIII. Provided always, and be it enacted, That if any manufacturer or retailer of tobacco, ſhall take any leaf tobacco out of any package, or ſhall put the ſame into ſteep, except in the preſence of the proper officer of exciſe, or after twenty-four hours previous notice having been given to ſuch officers to attend, and his neglecting to attend purſuant thereto, in which notice ſhall be expreſſed the quantity intended to be taken out, and the package or packages out of which the ſame is intended to be taken out, every ſuch perſon ſhall for every ſuch offence forfeit the ſum of twenty pounds, and the tobacco ſo taken out or put into ſteep, ſhall be ſeized and forfeited.

XXXIX. Provided always, That it ſhall and may be lawful for every ſuch manufacturer or retailer, to take out of any ſuch package any quantity of leaf tobacco not exceeding two pounds in weight for ſamples, and for no other purpoſe.

XL. And to prevent frauds by manufacturers and retailers of tobacco taking tobacco out of any package in the abſence of the officer, and without ſuch notice being given as aforeſaid: be it enacted, That if the weight of the ſeveral quantities of tobacco which ſhall have been taken out of any package by any perſon manufacturing or retailing tobacco, of which notice ſhall have been given to the officer as aforeſaid, ſhall not amount to the weight of tobacco contained in ſuch package before the ſame ſhall be broken, the perſon or perſons ſo manufacturing or retailing, ſhall at the time of taking the laſt parcel out of any package be reſpectively charged with the ſaid duty on ſo many pounds as ſhall, with the weight of the parcels before taken out, amount to the full quantity of tobacco which ſuch package contained.

XLI. And be it further enacted, That the ſaid duty of two pence *per* pound, charged by virtue of this act on all tobacco taken out of the original package, or put into ſteep, ſhall be paid by the manufacturer or manufacturers, or perſon or perſons taking tobacco out of the original package, or putting the ſame in ſteep, to the collector of the diſtrict within ſeven days after ſuch taking out, or putting into ſteep, or in default thereof all ſuch tobacco ſhall be ſeized and forfeited, and every ſuch manufacturer and perſon who ſhall offend herein, ſhall for every ſuch offence, forfeit the ſum of twenty pounds, and alſo one ſhilling for each pound weight of the ſaid tobacco ſo taken out or put into ſteep.

XLII. And be it further enacted, That the ſaid duty of forty ſhillings to be paid by perſons manufacturing tobacco as aforeſaid; and the ſaid ſeveral duties on tobacco tables and tobacco preſſes, and the ſaid duty of two pence *per* pound on all tobacco taken out of the original package, ſhall be levied by ſuch perſon and perſons, and in ſuch manner, and by ſuch ways and means as the duty payable for licenſes to keep ale-houſes is raiſed and collected by virtue of an act made in this kingdom in the thirty-third year of the reign of his late Majeſty George the ſecond, entitled, *An act for the better regulating the collection of his Majeſty's revenue, and for preventing of frauds therein; and for repealing an act made the laſt ſeſſion of parliament*, entitled, *An act for continuing and amending ſeveral laws heretofore made relating to his Majeſty's revenue, and for the more effectual preventing of frauds in his Majeſty's cuſtoms and exciſe*; and the ſeveral acts and ſtatutes which are mentioned in the ſaid act and continued thereby, as fully to all intents and purpoſes, as if the proviſions in the ſaid act for that purpoſe were particularly mentioned and expreſſed, and re-enacted in the body of this preſent act.

XLIII. And be it enacted, That there ſhall be allowed and repaid for and upon all tobacco manufactured in this kingdom, that ſhall be exported after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, a ſum after the rate of nine pence for every five pounds weight thereof, upon proof being made that ſuch manufactured tobacco paid the aforeſaid duty of two pence *per* pound.

XLIV. And be it further enacted, That upon all tobacco, manufactured in this kingdom, which ſhall be exported after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, there ſhall be allowed by way of drawback or compenſation for the duty paid upon the import of the leaf tobacco, whereof it is manufactured, the ſum of nine pence for every pound weight of ſuch manufactured tobacco.

XLV. Provided always, That neither the ſaid drawbacks or allowances ſhall be paid on the export of any manufactured tobacco, unleſs the ſame be exported in packages not leſs than two hundred pounds weight each, nor unleſs due proof be firſt made that the leaf tobacco whereof it is manufactured, has paid the duties required by law on the importation thereof.

XLVI. And be it further enacted, That at or before the ſhipping for exportation of any manufactured or unmanufactured tobacco, the exporter or exporters, with one or more perſon or perſons to be approved of by the collector, or other chief officer of the port from which ſuch tobacco ſhall be exported, of whom the maſter or other perſon having the charge or command of the ſhip or veſſel in which ſuch tobacco is intended to be exported ſhall be one, ſhall give ſecurity by bond to his Majeſty in a penalty after the rate of two ſhillings and ſix pence for every pound weight of ſuch tobacco, that ſuch tobacco ſo ſhipped, or any part thereof, ſhall not be relanded or brought on ſhore again in any part or place within this kingdom, or the iſles of Man, Farro or Ferro; and ſuch ſecurity ſhall be diſcharged in the manner herein mentioned, that is to ſay, for ſuch of the ſaid goods as ſhall be entered for, or landed in the kingdom of Great Britain, the iſlands of Guernſey, Jerſey, Alderney, or Sark, the condition of the bond ſhall be to bring in a certificate in diſcharge thereof, within ſix months from the date of the bond, and within eighteen months for ſuch of the goods as ſhall be entered for and landed in any of his Majeſty's colonies, plantations, or iſlands, or territories in America or Africa; which ſaid certificate for ſuch tobacco as aforeſaid as ſhall be landed in any part or place where any officer or officers of his Majeſty's cuſtoms ſhall be reſident, ſhall be ſigned by the proper officer or officers of his Majeſty's cuſtoms there, importing that ſuch tobacco was there landed, teſtifying the landing thereof; and for ſuch tobacco as aforeſaid, as ſhall be entered for the iſlands of Guernſey, Jerſey, Alderney, or Sark, ſhall be ſigned by the proper officer or officers of his Majeſty's cuſtoms, if any ſuch officer or officers ſhall be reſiding in ſaid iſlands reſpectively, and in caſe there be no ſuch officers reſident there, then by the governor of the ſaid iſlands, or the deputy governor thereof reſpectively, and for ſuch tobacco as aforeſaid, as ſhall be entered for any foreign port or place, to bring a certificate, if ſuch port or place ſhall be in Europe within ſix months, and if in Africa or America within eighteen months under a common ſeal of the chief magiſtrate of ſuch port or place, and under the hands and ſeals of two known merchants then being at ſuch port or place that ſuch tobacco was there landed, or ſuch bond or bonds ſhall be diſcharged upon proof in any of the ſaid caſes, that ſuch goods were taken by enemies or periſhed in the ſea, the examination and proof being left to the judgment of the commiſſioners of the revenue.

XLVII. And be it further enacted, That there ſhall be raiſed, levied, and paid upon all manufactured tobacco which ſhall be imported into this kingdom, between the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, and the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight aforeſaid, an additional duty of nine pence for every five pounds weight thereof over and above the ſaid duties impoſed by virtue of this act, which ſaid additional duty ſhall be drawn back upon due export thereof, but before the ſaid drawback ſhall be paid due proof ſhall be made that the ſaid duties on import have been paid, and that ſuch ſecurity as in ſuch caſes is uſual have been entered into for not relanding ſuch tobacco.

XLVIII. And be it further enacted, That if any perſon ſhall manufacture tobacco without taking out ſuch licenſe as aforeſaid, or if any tobacco table with or without a tobacco ſpinning wheel, or any tobacco preſs with or without a ſcrew ſhall be found in the poſſeſſion of any perſon who ſhall not have paid ſuch duty for the ſame as aforeſaid, every perſon ſo offending, or in whoſe poſſeſſion any ſuch table, wheel, or preſs ſhall be found, ſhall for every ſuch offence forfeit the ſum of fifty pounds, and all ſuch tobacco tables, wheels, and preſſes ſhall be alſo forfeited.

XLIX. Provided

XLIX. Provided always, That no perſon ſhall be obliged by virtue of this act, to pay duty for more than two tables, nor for more than four preſſes, nor be ſubject to duty, or to any penalty or forfeiture, for or on account of uſing or having in his or her poſſeſſion more than two ſuch tables, or four ſuch preſſes, if ſuch perſon ſhall have regiſtered with the proper officer of the revenue, every ſuch tobacco table and preſs which he or ſhe ſhall uſe, or have more than the aforeſaid number reſpectively, and that ſuch tables and preſſes be uſed in the houſe or place in which ſuch perſon ſhall be licenſed in manner herein before mentioned to manufacture tobacco.

L. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, there ſhall be allowed at the ſcale eight pounds for draft upon every hogſhead, caſk, cheſt, or caſe that ſhall contain four hundred and twenty-five pounds of tobacco or more, and two pounds upon every ſuch hogſhead, caſk, cheſt, or caſe for nailage, which allowance ſhall not be deducted upon exportation.

LI. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, the collector or other proper officer of the revenue in the port of Dublin, and alſo at every port or place in this kingdom, where any tobacco ſhall be imported after the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, ſhall once in every calendar month tranſmit or deliver to the perſon appointed, or who ſhall be appointed by the chief commiſſioners of the revenue to the office of regiſter-general of tobacco, one of the land-waiter's books, in which his account ſhall be entered and kept of the landing and diſcharging of tobacco imported at ſuch port or place, and alſo true and exact copies of every entry of tobacco for exportation, and of the ſeveral and reſpective endorſements relating thereto, which ſhall be delivered to the ſearcher or proper officer or officers at ſuch port or place where any ſuch tobacco ſhall be entered and ſhipped for exportation to foreign parts, and alſo true and exact copies of every account, which, purſuant to the directions herein given, ſhall be delivered to every officer or officers of the revenue of ſuch port or place of tobacco intended to be manufactured by the importer or importers thereof, on his, her, or their own account, or which ſhall be delivered by the importer or importers thereof, to any other perſon or perſons whatſoever, to be manufactured for the account of ſuch importer or importers, and alſo true and exact copies of every account which, purſuant to the directions herein given, ſhall be delivered to any officer or officers at ſuch port or place by the importer or importers of tobacco ſold by them to any other perſon or perſons whatſoever; which ſaid ſeveral accounts are to be kept by the ſaid regiſter-general of tobacco for the time being, who is to keep proper books, and enter therein the ſaid ſeveral and reſpective accounts ſo tranſmitted or delivered to him; which ſeveral entries ſhall be made, and an account thereof kept in ſuch manner and form that the marks and numbers on every hogſhead, caſk, cheſt, caſe, or other package of tobacco, with the weights thereof at importation, may be compared and checked with the marks, numbers, and weights at the exportation thereof, or when ſold or delivered for home conſumption, or to be manufactured to the intent that the identity of all ſuch tobacco imported, exported, ſold, or delivered to be manufactured, may be thereby known and aſcertained, and when any thing ſhall appear to him to be done or practiſed at any port or place contrary to the directions and intention of this act, he ſhall immediately deliver an account thereof in writing to the commiſſioners of the revenue for the time being, and if any collector or other chief officer of the revenue, at any port or place of this kingdom, ſhall neglect or refuſe to tranſmit and deliver one of the land-waiter's books, and a true copy of every entry of tobacco for exportation, and of the ſeveral indorſements relating thereto, herein

A. D. 1787. Chap. 5.

mentioned and deſcribed, and alſo true copies of all the accounts herein mentioned and deſcribed within the times herein reſpectively limited and appointed for that purpoſe, he and they ſo neglecting or refuſing, ſhall forfeit fifty pounds for every ſuch neglect or refuſal.

LII. And to the end that the officers of the revenue may be the better enabled to keep a regular ſtock account on the venders of tobacco: be it enacted, That every importer and every manufacturer of tobacco, and every other perſon who ſhall on the firſt day of June, one thouſand ſeven hundred and eighty-ſeven, have or hold in his, her, or their cuſtody, power, or poſſeſſion, whether in the king's ſtores, or in any other place, or in the cuſtody of any other perſon or perſons, for their uſe, any quantity of tobacco exceeding in quantity ten pounds weight, either of his, her, or their property, or the property of any other perſon or perſons, ſhall on the ſaid day, or within ſix days after, give and deliver to the collector of the diſtrict where ſuch perſon or perſons ſhall reſide, a true account in writing of his, her, their name or names reſpectively, and place or places of abode, and of the true quantity of tobacco which ſuch perſons ſhall reſpectively at the time of giving in ſuch account, have in his, her, or their cuſtody, power, or poſſeſſion, or in the poſſeſſion of any other perſon or perſons for their uſe, which account ſhall alſo contain the outward bulks of every hogſhead, caſk, cheſt, or other package in which ſuch tobacco ſhall be contained, and alſo each of the ſeveral and reſpective marks and numbers ſet upon each ſuch hogſhead, caſk, cheſt, or other package reſpectively, and diſtinguiſhing the quantity contained in each of them, and alſo the quantities in caſe or looſe, and the quantity of ſtalk, and number of rolls, to wit, ſnuff rolls, cane or pig-tail ſeparately, with the exact weight thereof, and the particular ware-houſes, ſtore-houſes, cellars, or other places where the ſame are then lodged and lie, which account ſhall be ſigned by ſuch importer or manufacturer of tobacco, or other perſon as aforeſaid, or one of his, her, or their known ſervants or agents, with their ſeveral and reſpective names and places of abode, and ſhall in like manner within ten days after every twenty-ninth day of September, twenty-fifth day of December, twenty-fifth day of March, and twenty-fourth day of June, in every year, give and deliver to ſuch collector as aforeſaid, a like account as is herein before required, in which account ſhall be contained all ſuch ſtock of tobacco as aforeſaid, as he, ſhe, or they reſpectively had on the ſaid reſpective days; and in caſe any ſuch importer or manufacturer of tobacco, or other perſon as aforeſaid, ſhall neglect to give any ſuch account as aforeſaid, at the reſpective times, and in ſuch manner and form as is herein directed and required, ſuch perſon ſhall for every ſuch offence, forfeit the ſum of twenty pounds; and in caſe any ſuch account ſhall appear to be falſe or fraudulent, all ſuch tobacco, ſtalks, ſnuff, roll, or other kind or ſpecies thereof, of which no account, or of which a falſe or fraudulent account ſhall be given, and the caſks, cheſts, caſes, or other packages containing the ſame, ſhall be forfeited, and ſhall and may be ſeized by any officer or officers of his Majeſty's revenue, and the perſon or perſons ſo offending, ſhall forfeit and loſe treble the value thereof; and every ſuch collector, or other chief officer, ſhall, upon receipt of ſuch accounts, forthwith cauſe the ſeveral and reſpective goods contained in ſuch accounts, to be examined thereby, and then tranſmit ſuch accounts to the regiſter-general of tobacco for the time being; and in caſe any collector or other chief officer ſhall neglect or omit to tranſmit ſuch accounts to the ſaid regiſter-general for the time being, within ten days after he ſhall have received the ſame, ſuch collector or chief officer ſhall for every ſuch neglect or omiſſion, forfeit the ſum of twenty pounds.

LIII. And be it further enacted, That if any mark or number whatſoever, which was burned in, or ſet upon any hogſhead, caſk, caſe, or other package whatſoever

whatſoever of tobacco before the importation thereof into this kingdom, or which was burned in, or ſet thereon in this kingdom, upon the importation or landing thereof, or which was burned in, or ſet thereon in this kingdom, before the exportation thereof from hence, ſhall be eraſed, cut out, burned out, blotted out, or in any wiſe altered, changed, or defaced, every ſuch hogſhead, caſk, cheſt, caſe, or other package whatſoever of tobacco, the mark whereof ſhall be ſo altered or defaced as aforeſaid, ſhall be ſeized and forfeited.

LIV. And be it further enacted, That from and after the twenth-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, no tobacco ſhall be loaden or laid on board any ſhip or veſſel whatſoever, in any port or place in this kingdom, to the intent to be exported, except in hogſheads, caſks, cheſts, or wooden caſes, each containing, if ſuch tobacco ſhall be unmanufactured, four hundred and twenty-five pounds weight or more, and if manufactured, two hundred pounds weight or more, under the penalty of the forfeiture of ſuch tobacco, and of the hogſhead, caſk, cheſt, or caſe containing the ſame.

LV. Provided always, That nothing herein contained ſhall extend to caſks, or other packages, containing ſamples of tobacco, not exceeding ten pounds weight, ſhipped and exported at the ſame time and place with the hogſheads, caſks, cheſts, or wooden caſes out of which ſuch ſamples were taken.

LVI. And be it further enacted, That no drawback ſhall be allowed for any unmanufactured tobacco which is, or ſhall be mixed with rubbiſh or dirt, or any other matter or thing whatſoever, nor for any manufactured tobacco which is, or ſhall be mixed with any ingredients not neceſſary or uſual in the manufacturing thereof, and every perſon who ſhall enter or ſhip for exportation, or cauſe to be entered or ſhipped for exportation, any tobacco unmanufactured mixed with rubbiſh, or with dirt, or with any other matter or thing whatſoever, or any manufactured tobacco otherwiſe mixed than as aforeſaid, or who ſhall enter any thing for exportation as tobacco, which, upon examination by the proper officer ſhall appear not to be tobacco, contrary to the true meaning hereof, ſhall forfeit all ſuch goods, and the hogſheads, caſks, cheſts, caſes, and other packages in which they are contained, and alſo the ſum of fifty pounds for every hogſhead, caſk, cheſt, caſe, or other package thereof.

LVII. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, no tobacco either manufactured or unmanufactured, ſhall be entered or ſhipped for exportation, in any ſhip or veſſel whatſoever, unleſs ſuch ſhip or veſſel ſhall be of the burthen of one hundred and twenty tons or upwards; and if any officer of the revenue ſhall apprehend or have reaſon to believe that any ſuch ſhip or veſſel bound to parts beyond the ſeas, having tobacco on board, ſhall not be of the burthen of one hundred and twenty tons, or upwards, it ſhall and may be lawful for ſuch officer or officers to ſtop and detain ſuch ſhip or veſſel, and the whole cargo laden on board ſuch ſhip or veſſel until he or they ſhall cauſe ſuch ſhip or veſſel to be admeaſured in manner herein mentioned; and if it ſhall appear by ſuch admeaſurement that any ſuch ſhip or veſſel is of the burthen of one hundred and twenty tons or upwards, and under the burthen of one hundred and ſixty tons, the officer or officers ſo ſtopping and detaining ſuch ſhip or veſſel as aforeſaid, ſhall not be ſubject or liable to any action for damages occaſioned by ſuch ſtoppage and detention; and if the maſter or commander of any ſhip or veſſel outward bound as aforeſaid, having tobacco on board, ſhall enter and clear out ſuch ſhip or veſſel at the cuſtom-houſe, as of the burthen of one hundred and twenty tons or upwards, and ſuch ſhip or veſſel ſhall not be of ſo great burthen to be aſcertained by admeaſurement as herein preſcribed, he ſhall forfeit the ſum of one hundred pounds for every ſuch offence.

A. D. 1787. Chap. 5.

LVIII. And for preventing diſputes concerning the admeaſurements of ſuch ſhips or veſſels; be it enacted, That the following rule ſhall be obſerved therein, that is to ſay, the length ſhall be taken on a ſtraight line along the rabbit of the keel of the ſhip, from the back of the main ſtern poſt to a perpendicular line from the fore part of the main ſtern under the bowſprit, from which ſubſtracting three-fifths of the breadth, the remainder ſhall be eſteemed the juſt length of the keel to find the tonnage, and the breadth ſhall be taken from the outſide plank in the broadeſt place of the ſhip, be it either above or below the main whales, excluſive of all manner of doubling planks that may be wrought upon the ſides of the ſhip, then multiplying the length of the keel by the breadth ſo taken, and that product by half the breadth, and dividing the whole by ninety-four, the quotient ſhall be deemed the true contents of the tonnage according to which rule the tonnage of all ſuch ſhips and veſſels ſhall be meaſured and aſcertained; any law, cuſtom, or uſage to the contrary in any wiſe notwithſtanding.

LIX. And be it further enacted, That from and after the twenty-ninth day of September, one thouſand ſeven hundred and eighty-ſeven, where any ſhip or veſſel whatſoever under the burthen of one hundred and twenty tons coming or arriving from parts beyond the ſeas, or having cleared outwards in this kingdom for parts beyond the ſeas, and having on board one hundred pounds weight of tobacco, or any tobacco, or any tobacco ſtalks or ſtems ſtript from the leaf, or fifty pounds weight of ſnuff, ſhall be found at anchor or hovering within the limits of any of the ports in this kingdom, or within four leagues of the ſhore thereof, or ſhall be diſcovered to have been within the limits of any port, and not proceeding on her voyage, unleſs in caſe of unavoidable neceſſity and diſtreſs of weather, of which neceſſity and diſtreſs the maſter, purſer, or other perſon having or taking the charge or command of ſuch ſhip or veſſel, ſhall give notice to and make proof of before the collector, or other chief officer of the revenue of ſuch port as aforeſaid, immediately after the arrival of ſuch ſhip or veſſel in the ſaid port, ſuch ſhip or veſſel, together with all ſuch tobacco, and tobacco ſtalks or ſtems ſtript from the leaf, and ſnuff, together with the hogſheads, boxes, caſks, or other package whatſoever containing the ſame, ſhall be forfeited, whether bulk ſhall then have been broken or not, and the maſter or other perſon having charge of ſuch ſhip or veſſel ſhall alſo forfeit the ſum of one hundred pounds; and if any ſhip or veſſel whatſoever above the burthen of one hundred and twenty tons, having ſuch goods on board as aforeſaid, either homeward-bound or outward-bound as aforeſaid, ſhall be found hovering as aforeſaid, and no notice of diſtreſs being given and proved as aforeſaid, the maſter or other perſon having charge of every ſuch ſhip or veſſel, ſhall forfeit the ſum of one hundred pounds.

LX. Provided always, and be it enacted, That in caſes where any forfeitures are created, in reſpect of, or drawbacks diſallowed for any tobacco in packages under five hundred pounds weight, or in packages under four hundred and fifty pounds weight, by any law heretofore made in this kingdom, no forfeiture ſhall be incurred on account of any ſuch package not being of the weight of five hundred pounds, or of four hundred and fifty pounds, or any drawback refuſed on exportation thereof from this kingdom on that account, provided the ſame ſhall contain four hundred and twenty-five pounds weight; any thing in any law to the contrary notwithſtanding.

LXI. And be it further enacted, That all and ſingular the ſaid duties, rates, and impoſitions hereby granted, ſhall be raiſed, anſwered, collected, and paid unto your Majeſty, your heirs and ſucceſſors during the time aforeſaid, in like manner except as to bonding the ſame, and the ſame and all penalties and forfeitures inflicted by this act, ſhall and may be ſued for, levied, recovered, and applied

plied in ſuch manner and form, and by ſuch ways and means, and with ſuch powers and authorities as are preſcribed, directed and appointed, in and by an act of Parliament made in the fourteenth and fifteenth yeas of the reign of his late Majeſty Charles the ſecond, entitled, *An act for the ſettling of the exciſe or new impoſt upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted*; as fully and effectually to all intents, conſtructions, and purpoſes, as if the ſame were particularly mentioned, expreſſed and re-enacted in the body of this preſent act, with the like remedy of appeal to the party or parties who ſhall think him, her, or themſelves aggrieved or injured, as in and by the ſaid act is provided. A. D. 1787.

LXII. And be it further enacted, That if any perſon ſhall at any time or times be ſued or proſecuted for any thing by him done or executed in purſuance of, or by virtue of this act, or of any matter or thing in this act contained, ſuch perſon ſhall and may plead the general iſſue, and give this act and the ſpecial matter in evidence.

LXIII. And be it further enacted, That neither the ſix pence *per* pound, nor any other fee, ſhall be payable to, or be deducted or received by the vice-treaſurer, receiver, or paymaſter-general, clerk of the pells, or any other officer or officers of this kingdom for their own uſe, for or on account of the iſſuing or payment of any ſum or ſums of money ariſing by, or which ſhall be received for or on account of the aids hereby granted to your Majeſty, or of any payment to be made in purſuance of this act, but that the ſame ſhall be received and duly accounted for to your Majeſty, your heirs and ſucceſſors.

CHAP. VI.

An Act for the Advancement of Trade, and for granting to His Majeſty, His Heirs and Succeſſors, the ſeveral Duties therein mentioned.

WHEREAS the wealth and proſperity of this kingdom do very much depend upon the improvement of its manufactures and their profitable export: be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty ſeven, the ſeveral and reſpective cuſtoms, ſubſidies, and all other duties whatſoever payable to your Majeſty, your heirs and ſucceſſors, by any law or laws whatſoever now in force upon the exportation of any goods or merchandizes, the product or manufacture of this kingdom, except the alnage duties, ſhall ceaſe, determine, and be no longer due or payable for ſo much of the ſaid goods and merchandizes as ſhall be exported, except thoſe touching which a ſpecial proviſion is herein after made. Expired 25th March 1788.

II. And be it enacted, That nothing herein contained ſhall extend, or be conſtrued to extend, to determine, alter, leſſen, or repeal any cuſtom or any other duty payable on exportation from this kingdom to any place whatſoever of any ſkins or hides, coney hair or wool, hare's wool, hair of any ſort, horns, horſes, or live cattle of any ſort, aſhes, bacon, beef, pork, butter, greaſe, guts, hog's lard, tallow, tongues, bones not manufactured, flax-ſeed, hemp-ſeed, linen

A. D. 1787. Chap. 6.

rags, or ſhreds, rape-cakes, ſoapers-waſte or other manure, tin unwrought, weld, wax, or woad, and proviſions of every ſort; nor upon the exportation to any of the Britiſh plantations in America, the Weſt Indies, or any of the Britiſh ſettlements on the coaſt of Africa, of iron and iron wares, leather tanned, dreſſed, or tawed, ſhreds, and points of leather, pelts, vellum, and parchment, ſoap, hops, allum, lead, lead-ore, copperas, coals, wool cards, white woollen cloth, *lapis calaminaris*, glue, and litharge of lead; any thing herein contained to the contrary notwithſtanding.

III. And be it enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, no cuſtom, ſubſidy or duty whatſoever, ſhall be payable on the export to any place whatſoever, of logwood of the growth or produce of the Britiſh ſettlements in America, or the Weſt Indies, provided the ſame be exported in Britiſh or Iriſh ſhipping, nor upon any lead-ore exported to Great Britain.

IV. And be it further enacted, That it ſhall and may be lawful for any perſon or perſons to export out of this kingdom to any place, without paying any ſubſidy or duty whatſoever for the ſame, all ſuch goods or merchandizes, the product or manufacture of this kingdom, as may be lawfully exported, other than the goods and merchandizes touching which an exception or ſpecial proviſion is made herein, or ſhall be made in any other act which ſhall be paſſed this ſeſſion of Parliament, ſo as due entry of the ſaid goods and merchandizes be firſt made at the cuſtom-houſe of the port where the ſame ſhall be exported, in the ſame manner, and expreſſing the quantity and quality of the reſpective goods, as was uſed and practiſed in reſpect of any goods exported before the making of this act, and ſo as the ſame be ſhipped by the proper officer for that purpoſe, and ſo as the exporter do firſt make oath, or if a known quaker, a ſolemn affirmation before the cuſtomer, comptroller, or other chief officer of ſuch port, which oath or affirmation ſuch officer is hereby required and empowered to adminiſter, that the ſaid goods are of Iriſh manufacture or product, or on failure thereof the ſaid goods or merchandize, the product or manufacture of this kingdom ſhall be liable to the payment of duties, as if this act had never been made; any law or uſage to the contrary notwithſtanding.

V. And whereas the removing as far as may be, all obſtacles to trading in the goods and merchandizes of other countries, will tend to promote navigation, increaſe ſhipping, and thereby extend the commerce of this kingdom; be it enacted, That if any goods or commodities which have been or ſhall be legally imported, ſhall after payment of the duties charged and payable upon the importation thereof, be again exported by any merchant or trader within three years after the importation thereof, and if due proof be made by certificate from the proper officer of the due entry and payment of the ſaid duties, and all other requiſites ſhall have been performed, which are by any law now of force in this kingdom required, in thoſe caſes where the moiety of the ſubſidy inwards, is to be repaid by virtue of an act paſſed in the fourteenth and fifteenth years of the reign of his late Majeſty, Charles the ſecond, entitled, *An act for ſettling the ſubſidy of poundage, and granting a ſubſidy of tunnage, and other ſums of money, unto his royal Majeſty, his heirs and ſucceſſors, the ſame to be paid upon merchandizes imported and exported into or out of the kingdom of Ireland, according to the book of rates thereunto annexed*, that then the whole of the ſubſidy inwards, and the whole of the duties of import exciſe, and all other duties paid upon the importation thereof, ſhall without delay or reward, be repaid and allowed to ſuch merchant or merchants ſo exporting the ſame, within one month after demand thereof, ſave and except on all the ſeveral goods and merchandizes touching which any proviſion reſpecting

drawbacks,

drawbacks, is or ſhall be made herein, or in any other act which ſhall be paſſed this ſeſſion of Parliament; and alſo ſave and except all duties on imported herrings.

VI. And be it further enacted, That there ſhall be raiſed, levied, and paid on all raw ſilk of whatſoever denomination, or from whatſoever country, not being of the growth of America, which ſhall be imported into this kingdom after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, a duty of one ſhilling and three pence for each pound weight thereof net in ready money, in lieu and full ſatisfaction of all duties payable thereon by virtue of any law or laws heretofore made in this kingdom; and that the ſeveral and reſpective following allowances, in the nature of a drawback or compenſation for the ſaid duty, ſhall be given upon the exportation from hence of any manufacture made in this kingdom of ſilk, or ſilk mixed with any other material, and ſhall be paid to any perſon or perſons who at any time or times after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, ſhall really and *bona fide* export out of this kingdom by way of merchandize, any of the goods or commodities of the manufacture of this kingdom, herein after particularly ſpecified, that is to ſay, for all ribbons and ſtuffs made in Ireland of ſilk only and exported, the ſum of three ſhillings for every pound weight avoirdupois; for all ſilks and ribbons made in Ireland, of ſilk mixed with gold or ſilver and exported, the ſum of four ſhillings for every pound weight avoirdupois; for all ſilk ſtockings, ſilk gloves, ſilk fringes, ſilk laces, ſtitching or ſewing ſilk, made in Ireland and exported, the ſum of one ſhilling and three pence for every pound weight avoirdupois; for all ſtuffs made in Ireland of ſilk and grogram yarn, and exported, the ſum of eight pence for every pound weight avoirdupois; for all ſtuffs made in Ireland, of ſilk and worſted, and exported, the ſum of ſix pence for every pound weight avoirdupois; for all ſtuffs made in Ireland, of ſilk mixed with incle or cotton, and exported, the ſum of one ſhilling for every pound weight avoirdupois, and ſo in proportion for any greater or leſs quantities; which ſeveral and reſpective allowances or ſums of money ſhall be paid and anſwered by the collector or other officer of the port from whence the ſame ſhall be exported upon demand, without taking fee or reward for the ſame, on oath, or in caſe of a known quaker on ſolemn affirmation being made by the exporter before ſuch collector or other officer of the port, which oath or affirmation ſuch officer is hereby empowered and required to adminiſter, that the ſaid goods are of Iriſh manufacture, and exported, or intended to be exported, as the caſe may be, and not re-landed, or intended to be re-landed in any part of Ireland, and on the exporter's giving ſufficient ſecurity to the ſaid collector, or other officer of the port, which ſecurity any ſuch officer is hereby empowered to take, in the name and to the uſe of your Majeſty, your heirs and ſucceſſors, by bond in the penalty of the value of the goods, conditioned, that the ſaid goods ſhall not be relanded, or brought on ſhore again in any port or place in this kingdom; and for ſuch part of the ſaid goods as ſhall be entered for or landed in Great Britain, the iſlands of Guerneſey, Jerſey, Alderney, Sark or Man, a condition of the ſaid bond ſhall be to bring a certificate in diſcharge thereof, within ſix calendar months after the date of the ſaid bond, which certificate ſhall be ſigned by the proper officer or officers of your Majeſty's cuſtoms there, and for want of ſuch officers reſiding in any of the ſaid iſlands, then by the governor of thoſe iſlands, or by the deputy governors thereof reſpectively, and for ſuch of the ſaid goods as ſhall be entered for, or landed in any of your Majeſty's plantations in America, or in the Britiſh Weſt-Indies, or the Britiſh ſettlements on the coaſt of Africa, a condition of the bond ſhall be to bring a certificate within eighteen months after the date of ſuch bond,

ſigned by the officer or officers uſually ſigning certificates of a like nature there, importing that ſuch goods were there landed, and teſtifying the landing thereof; and for ſuch ſilks, ſtuffs, or other manufactures as aforeſaid as ſhall be ſo entered for any foreign port or place, a condition of the bond ſhall be to bring a certificate under the common ſeal of the chief magiſtrate in ſuch port or place, or under the hands and ſeals of two known Britiſh merchants then being at ſuch port or place, that ſuch ſilks or other manufactures were there landed; which certificates ſhall reſpectively import and teſtify that ſuch goods were landed at the places from whence ſuch certificates ſhall have been given, and they ſhall reſpectively be a full and ſufficient diſcharge for the ſaid bonds ſo reſpectively entered into; or in caſe ſuch goods were taken by enemies, or periſhed in the ſeas, the ſaid bonds ſhall be diſcharged, upon ſatisfactory proof thereof being made before the commiſſioners of the revenue for the time being, or any one of them.

VII. And be it further enacted, That the ſaid ſeveral and reſpective allowances upon ſilk manufacture, and manufacture of ſilk mixed, ſhall and may be paid by the collector or other officer of the port, out of any monies in his hands ariſing out of any of the cuſtoms, exciſe, or additional duties granted to your Majeſty, and not appropriated to any particular purpoſe; and that the money ſo paid ſhall be allowed in his accounts as ſo much paid to your Majeſty, and he ſhall be diſcharged therefrom accordingly.

VIII. And for the better preventing frauds on the entering of any of the ſaid goods under a wrong denomination, to the prejudice of your Majeſty's revenue: be it further enacted, That it ſhall and may be lawful to and for any ſearcher, or any proper officer of the revenue, at any time after the entry of any of the ſaid goods, and before or after the ſhipping thereof, to open and ſtrictly examine every bale, truſs, cheſt, or other package, to ſee if the goods are rightly entered; and if on ſuch examination the goods ſhall be found to be rightly entered, the officer ſhall at his own charge cauſe the ſame to be re-packed to the ſatisfaction of the exporter, which charge ſhall be allowed to the ſaid officer by the commiſſioners of the revenue, if they ſhall think it reaſonable; but in caſe the ſaid officer ſhall find the ſaid goods, or any part thereof, to have been entered under a wrong denomination, whereby your Majeſty would have been defrauded in the allowance to be paid on the exportation of ſuch goods, contrary to the true intent and meaning hereof, all ſuch goods ſo wrong entered, ſhall and may be ſeized, and the ſame as likewiſe the value thereof, ſhall be forfeited.

IX. Provided always, That the ſaid allowances ſhall not be demanded or made for any of the ſaid manufactures of ſilk mixed with gold and ſilver, where they are only mixed at the edges or ends of the pieces, nor for any of the ſaid manufactures of ſilk mixed with other materials, unleſs two-thirds at leaſt of the ends or threads of the warp, by which is meant the length of the piece, be either all ſilk, or mixed or twiſted with ſilk in the warp, ſo that ſuch ſilk ſhall be obvious and apparent, or unleſs the ſilk therein uſed, ſhall be at leaſt double the value of the allowance intended to be obtained on the exportation thereof, and if any diſpute ſhall ariſe concerning any of the ſaid manufactures, that is to ſay, whether the ſame were made in Ireland, or not, or touching the quality of the goods, the *onus probandi* ſhall lie on the exporter, claimer, or owner thereof, and not on the officer.

X. And towards defraying the neceſſary expences of your Majeſty's government: be it enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, and until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight inclusive, and no longer, there ſhall be raiſed, levied, granted, collected, and paid to your Majeſty, your heirs and ſucceſſors, upon the exportation of the ſeveral articles of the growth, produce, or

manufacture

manufacture of this kingdom, mentioned in the ſchedule (No. 1.) hereunto annexed, which ſhall be exported out of this kingdom during the time aforeſaid, to any Britiſh colony or plantation in America, or to the Weſt Indies, or any Britiſh ſettlement on the coaſt of Africa, the ſeveral duties on the reſpective quantities contained and expreſſed in the ſaid ſchedule, and ſo in proportion for any greater or leſs quantities net, in ready money, without diſcount or allowance, and in lieu and full ſatisfaction of all duties payable thereon, by any law or laws heretofore made in this kingdom.

XI. And for the better avoiding all doubts and controverſies concerning the ſeveral kinds of hides and ſkins, and pieces of hides and ſkins chargeable by this act: be it declared, that by tanned hides or ſkins, or by pieces of tanned hides or ſkins, is meant only ſuch as are tanned in done made of the bark of trees or ſumack, or whereof the principal ingredients ſhall be bark or ſumack, and that by hides and ſkins dreſſed in oil, or pieces of hides and ſkins dreſſed in oil, is meant ſuch as are made into leather in oil, or with any liquor or material whereof the chief ingredient ſhall be oil, and that by tawed hides or ſkins, or by pieces of tawed hides or ſkins, is meant ſuch as are dreſſed or made into leather in allum or ſalt, or meal, or other ingredients, properly uſed by tawers of white leather.

XII. And whereas ſuch part of the trade between this kingdom and the Britiſh colonies in America, and the Weſt Indies, and the Britiſh ſettlements on the coaſt of Africa, as was not enjoyed by this kingdom, previous to the twenty-fifth day of November, one thouſand ſeven hundred and ſeventy-nine, can be enjoyed and have continuance ſo long, and in ſuch reſpective caſes only as the goods, or any of them, to be imported from the ſaid colonies, plantations, or ſettlements, into this kingdom, or to be exported from this kingdom to the ſaid colonies, plantations, or ſettlements, ſhall be liable to equal duties and drawbacks, and be ſubject to the ſame ſecurities, regulations and reſtrictions, as the like goods are liable and ſubject to upon being imported from the ſaid colonies, plantations, or ſettlements into Great Britain, or exported from thence to ſuch colonies, plantations, or ſettlements reſpectively: be it therefore enacted, for the advancement of the ſaid trade, and as a further ſupply to your Majeſty, that there ſhall be raiſed, levied, and paid to your Majeſty, your heirs and ſucceſſors, from the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, to the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight inclusive, the ſeveral duties following, that is to ſay, for and upon the ſeveral articles of the growth, product, or manufacture of the Britiſh plantations in America, or the Weſt-Indies, mentioned in the ſchedule hereunto annexed, and marked (No. 2.) which ſhall be imported into this kingdom during the time aforeſaid, from thence or from Great Britain, the ſeveral duties therein reſpectively mentioned for every one hundred pounds value thereof, according to the rates therein ſeverally ſet forth, and ſo in proportion for any greater or leſs quantity; which ſaid ſeveral duties ſhall be in lieu and full ſatisfaction of all cuſtoms, ſubſidies, and duties whatſoever, payable upon the ſaid ſeveral articles by virtue of any law or laws heretofore made in this kingdom, and ſhall be ſeverally paid down in ready money net, without any diſcount or allowance whatſoever.

XIII. And be it further enacted, That the ſeveral drawbacks mentioned in the ſaid ſchedule (No. 2.) ſhall be allowed and paid on the ſeveral and reſpective articles in the ſaid ſchedule mentioned, to any merchant or trader duly exporting the ſame, within three years after the importation thereof; for every one hundred pounds value thereof, according to the ſaid rates mentioned in the ſaid ſchedule, and ſo in proportion for any greater or leſs quantity, upon due proof being firſt

A. D. 1787. Chap. 6.

made of the payment of the duties on import in the ſaid ſchedule mentioned, in the manner uſually practiſed for obtaining drawbacks.

XIV. And be it further enacted, That there ſhall be raiſed, levied, and paid to your Majeſty, your heirs and ſucceſſors, from the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, to the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight inclusive, the ſeveral additional duties following, that is to ſay, for and upon the foreign ſpirits in the ſchedule hereunto annexed and marked (No. 3.) which ſhall during the time aforeſaid, be exported from this kingdom to any Britiſh colony or plantation in America, or the Weſt Indies, or to any Britiſh ſettlement on the coaſt of Africa, the ſeveral duties in the ſaid ſchedule reſpectively mentioned for every gallon thereof.

XV. And be it further enacted, That the ſeveral and reſpective drawbacks mentioned in the ſeveral ſchedules hereunto annexed, marked (No. 4, No. 5, No. 6, No. 7, No. 8, No. 9, No. 10, No. 11, No. 12, and No. 13,) ſhall be allowed and paid to any merchant or trader duly exporting the ſeveral wines in the ſaid ſchedules reſpectively mentioned to the ſeveral parts or places in the ſaid ſchedules reſpectively mentioned for every ton of ſuch wines, and ſo in proportion for any greater or leſs quantity, upon due proof being firſt made of the payment of the duties on import of ſuch wines in the manner uſually practiſed for obtaining drawbacks.

XVI. And be it further enacted, That the ſeveral duties following ſhall be raiſed, anſwered, levied, collected, and paid unto your Majeſty, your heirs and ſucceſſors, from the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight inclusive, that is to ſay, for and upon all ſpeckle-wood of the growth of Africa, which ſhall be imported from thence, or from Great Britain during the time aforeſaid, by any of your Majeſty's ſubjects, a duty of twenty-three pounds ſixteen ſhillings and eight pence, and by a ſtranger, of twenty-five pounds ſix ſhillings and five pence one halfpenny, for every one hundred pounds value thereof as the ſame is rated for cuſtom, and ſo in proportion for any greater or leſs value; for and upon all beaver's ſkins of the produce of your Majeſty's plantations in America, or the Weſt Indies, which ſhall be imported from thence, or from Great Britain into this kingdom during the time aforeſaid, a duty of nine ſhillings and eleven pence and one ſixth of a penny for every five ſcore ſkins, and ſo in proportion for any greater or leſs number; and for and upon all beaver wool cut and combed, the produce and manufacture of the ſame plantations, which ſhall be imported into this kingdom during the time aforeſaid, a duty of ſeventeen ſhillings and ten pence one halfpenny for every pound weight thereof, and ſo in proportion for any greater or leſs quantities, which duty, on due exportation of ſuch beaver wool, within three years from the importation thereof, ſhall be repaid to the exporter thereof, upon proof being firſt made in the manner uſually practiſed for obtaining drawbacks.

XVII. Provided always, and be it further enacted, That the ſaid ſeveral duties and drawbacks, ſhall be in lieu and full ſatisfaction of all duties and drawbacks whatſoever payable on the ſaid ſeveral articles by any law or laws heretofore made in this kingdom, and that the ſaid ſeveral duties ſhall be paid down in ready money net, without any diſcount or allowance whatſoever.

XVIII. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, no duty, ſubſidy, or cuſtom ſhall be paid on the importation into this kingdom of any of the articles following, any law or ſtatute to the contrary notwithſtanding, that is to ſay, wood, plank, wrought timber, except maſts, yards, or bowſprits, timber unwrought, or lumber, the growth or produce of America or the Weſt Indies, and imported

directly from thence, or from Great Britain, cotton, wool, indigo, cochineal, Brazil or Fernambuco wood, Brazilletto or Jamaica wood, logwood, Nicarago, red or Guinea wood, ſapan wood, mohogany, or other wood, the product of any part of America, or the Weſt Indies, and all woods for dyer's uſe imported from any place whatſoever, except ſpeckle wood of the growth of Africa; all whale fins or train oil, or blubber, the produce of whales taken or caught in any part of the ocean by, and imported in any ſhip or veſſel belonging to your Majeſty's ſubjects in this kingdom, Great Britain, Guernſey, Jerſey, or the Iſle of Man, navigated according to any law now, or hereafter to be of force in this kingdom; all raw and undreſſed goat ſkins imported in Britiſh or Iriſh ſhips, navigated as aforeſaid, from any port or place whatſoever; all raw and undreſſed ſeal ſkins taken by the crews of veſſels belonging to and fitted out from this kingdom, Great Britain, Jerſey, Guernſey or Man, whereof the captain or maſter, and three-fourths of the mariners at leaſt ſhall be your Majeſty's ſubjects, or by perſons employed by the maſters or owners of ſuch veſſels; all raw ſilk of the growth or culture of America; pig or bar iron made and imported from America or Great Britain; ſago powder or vermicelli imported from America or Great Britain, being the produce of America; raw or undreſſed hides of ſteers, cows, or other cattle whatſoever, except of horſes, mares, or geldings from Great Britain or America, being the produce of America; and all undreſſed hemp or flax from any place whatſoever; any law, ſtatute or uſage to the contrary notwithſtanding.

XIX. Provided always, That due entries be firſt made of ſaid articles reſpectively at the reſpective times of importation as practiſed heretofore; and that the ſame be landed in the preſence of the proper officer, or on failure thereof, every of the ſaid articles ſhall be liable to the payment of duty, if of the growth or product of your Majeſty's colonies in America or the Weſt Indies, according to the rates in the ſchedule (No. 2.) herein before mentioned; but if not of the growth or product of the ſaid colonies, then to pay duty as if this act had never been made.

XX. Provided alſo, That the captain or perſon having the charge or command of the ſhip or veſſel importing ſuch ſeal ſkins, do make oath before the collector, or other principal officer at the port of importation, who is hereby required and authorized to adminiſter the ſame, that the ſeal ſkins imported therein are really and *bona fide* the ſkins of ſeals taken and caught by the crew thereof, or by perſons employed by the maſter or owner of ſuch ſhip or veſſel, and on failure thereof ſuch ſkins ſhall be liable to the payment of the duty in the ſaid ſchedule (No. 2.) mentioned.

XXI. Provided alſo, That the maſter, commander, or other perſon taking charge of any ſhip or veſſel importing ſuch raw ſilk, do deliver to the collector or other chief officer of the port of importation at or before entry of the ſaid ſilk, a certificate of like nature as any maſter, commander, or any other perſon would or ought to have received at the port where any ſuch raw ſilk was put on board, in order to entitle him to land the ſame duty free in Great Britain, and do alſo make oath, or if a known quaker ſolemn affirmation, (which oath or affirmation the ſaid collector or other chief officer is hereby empowered and required to adminiſter) that the bales, parcels, and goods contained in ſuch certificates are the ſame which were taken on board in the ſaid countries reſpectively, and on failure of performing any of the ſaid requiſites, all ſuch raw ſilk ſhall be liable to the payment of the duty in the ſaid ſchedule (No. 2.) mentioned.

XXII. And be it further enacted, That if any perſon or perſons ſhall from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, make or cauſe to be made any entry or entries of any raw ſilk under the

A. D. 1787. Chap. 6.

name or deſcription of raw ſilk of the growth or culture of America, not being of ſuch growth or culture, or ſhall mix or cauſe to be mixed any raw ſilk, with raw ſilk of the growth or culture of America, in order to evade the duties payable on raw ſilk imported from elſewhere, every perſon ſo making or cauſing to be made ſuch entry or entries, or mixing or cauſing ſuch mixture or mixtures to be made ſhall forfeit the ſum of fifty pounds for every ſuch offence, and alſo all ſuch raw ſilk; and in caſe of any mixture, the quantity ſo mixed, together with the value thereof, as alſo the bales or other packages containing the ſame ſhall alſo be forfeited.

XXIII. Provided always, That if any doubt or diſpute ſhall ariſe whether the ſaid raw ſilk, or any part thereof ſo to be imported as aforeſaid be of the growth or culture of America, the *onus probandi* ſhall lie on the owner or claimer thereof, and not on the informer or proſecutor.

XXIV. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, all duties whatſoever paid on the importation of any callicoes or muſlins, ſhall be fully drawn back and repaid on due exportation to any Britiſh ſettlement on the coaſt of Africa or America, or the Britiſh Weſt Indies, ſave only and except three pence farthing each piece, and alſo except as herein after mentioned, that is to ſay, if ſuch callicoes be white callicoes, and exported to the Britiſh ſettlements on the coaſt of Africa, ſo much of the ſaid duties paid on the importation thereof, as ſhall amount to three pounds eleven ſhillings and ten pence, and fourteen twentieth parts of one penny, and ſix eleventh parts of one twentieth part of one penny for every one hundred pounds value thereof, as the ſame ſhall have been ſold by the candle at the Eaſt India company's ſale, and ſo in proportion for any greater or leſs value over and above the ſaid three pence farthing for each piece; and if ſuch muſlins be white muſlins, and exported to ſuch ſettlements as aforeſaid, the ſum of one pound eight ſhillings and ſix pence, and fourteen twentieth parts of one penny, and ſix eleventh parts of the one twentieth part of one penny for every ſuch one hundred pounds value thereof over and above the ſaid three pence farthing for each piece; and if ſuch white callicoes or muſlins be exported to America or the Britiſh Weſt Indies, the ſum of ſix pounds eleven ſhillings and five pence and fourteen twentieth parts of one penny, and ſix eleventh parts of one twentieth part of one penny, for every ſuch one hundred pounds value thereof over and above the ſaid three pence farthing for each piece; and if the ſaid callicoes or muſlins ſhall be printed, ſtained, painted, or dyed in this kingdom, or Great Britain, and exported to ſaid ſettlements on the coaſt of Africa, the ſum of one pound eight ſhillings and ſix pence and fourteen twentieth parts of one penny, and ſix eleventh parts of one twentieth part of one penny, for every ſuch one hundred pounds value thereof over and above the ſaid three pence farthing for each piece; and if ſuch laſt mentioned callicoes or muſlins be exported to America, or the Britiſh Weſt Indies, the ſum of ſix pounds eleven ſhillings and five pence, and fourteen twentieth parts of one penny, and ſix eleventh parts of one twentieth part of one penny, for every ſuch one hundred pounds value thereof over and above the ſaid three pence farthing for each piece; and if ſuch callicoes have been printed, dyed, painted, or ſtained in Perſia, China, or the Eaſt Indies, and exported to ſaid ſettlements on the coaſt of Africa, or to America, or the Britiſh Weſt Indies, the ſum of four pounds five ſhillings and eleven pence, and twelve twentieth parts of one penny, and one twelfth of one twentieth part of one penny, for every one hundred pounds value thereof, if ſold at the Eaſt India company's ſales, over and above the ſaid three pence farthing each piece, and if at any other publick legal ſales the ſum of five pounds eight ſhillings and four pence for every

one

one hundred pounds value thereof, and ſo in proportion for any greater or leſs value over and above the ſaid three pence farthing for each piece.

XXV. And be it enacted, That on the exportation of tea to any Britiſh colony or plantation in America, or the Weſt Indies, within three years from the importation thereof, the exporter ſhall receive a drawback of the whole of the duties paid upon the importation thereof, and on the exportation of tea to any Britiſh ſettlement on the coaſt of Africa, no part of the duties paid upon importation ſhall be repaid, but the exporter thereof ſhall pay an equalizing duty, which being added to the import duties will amount to twenty-ſeven pounds four ſhillings and five pence, and five ſixth parts of the twentieth part of a penny, for every hundred pounds of the groſs price of ſuch tea as ſold at the candle at the Eaſt India company's ſale.

XXVI. And be it further enacted, That all the ſaid drawbacks ſhall be paid and ſatisfied by the ſeveral collectors of the ports of exportation out of any money unappropriated, ariſing out of any aids or duties by them collected, in the ſame manner, and ſubject to the ſame regulations as is or are uſually obſerved in caſes of drawbacks.

XXVII. And be it further enacted, That the ſeveral duties following be raiſed, levied, and paid to your Majeſty, your heirs and ſucceſſors, on the ſeveral articles following, which ſhall be exported from this kingdom from the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, to the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight incluſive, that is to ſay, for and upon all cotton wool of the growth or produce of America, or the Weſt Indies, ſo exported in any other ſhipping than Britiſh or Iriſh ſhipping navigated as aforeſaid, the ſum of five pounds nineteen ſhillings and two pence for every one hundred pounds value thereof, to be certified by the oath or affirmation of the perſon exporting the ſame, and ſo in proportion for any greater or leſs value; for and upon all beaver wool or wombs that ſhall have been imported from America, and which ſhall be afterwards exported from this kingdom during the time aforeſaid, the ſum of eight pounds eighteen ſhillings and nine pence, for every five ſcore pounds weight thereof, and ſo in proportion for any greater or leſs quantity; for and upon any piece of white woollen cloth called broad cloth, of the manufacture of Ireland, which ſhall be exported during the time aforeſaid to any Britiſh plantation in America, or the Weſt Indies, the ſum of five ſhillings and eleven pence halfpenny, and ſo in proportion for any greater or leſs quantity; the ſaid ſeveral duties to be paid down in ready money net, without any diſcount or allowance whatſoever, and to be in lieu and full ſatisfaction of all other duties now payable on the exportation of ſaid articles, by virtue of any act or acts now in force, except the alnage duty on the ſaid white woollen cloth.

XXVIII. And be it enacted, That all goods and commodities of the growth, product, or manufacture of any part of Europe, except Great Britain; and all goods and commodities of the growth, product, or manufacture of the Eaſt Indies, or other places beyond the Cape of Good Hope, or any other country whatſoever, except Great Britain, which have been or ſhall be legally imported into this kingdom, from any place except Great Britain, and ſhall be exported from hence to any Britiſh plantation in America, or the Weſt Indies, or any Britiſh ſettlement on the coaſt of Africa, between the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, and the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight incluſive, ſhall draw back ſo much of the duties paid on their importation as ſhall leave the remainder equal to the amount of the duties retained in Great Britain, on goods of like quality and quantity exported from thence to any of ſaid colonies, plantations, or ſettlements; and if the duties

A. D. 1787. Chap. 6.

paid on the importation of any ſuch goods or merchandizes into this kingdom, ſhall be exactly equal to the duties ſo retained in Great Britain, then and in every ſuch caſe ſuch goods ſhall not receive any drawback on their exportation as aforeſaid; and if the duties paid on the importation of any ſuch goods, ſhall not equal the duties retained in Great Britain, then and in every ſuch caſe ſuch goods ſhall not only not receive any drawbacks on their export as aforeſaid, but ſhall alſo pay ſuch duty on being ſo exported, as together with the duty paid on their importation, ſhall equal the duty ſo retained in Great Britain.

XXIX. And be it further enacted, That the commiſſioners of your Majeſty's revenue ſhall form or cauſe to be formed, one or more table or tables, ſchedule or ſchedules, with all convenient ſpeed, of the ſeveral drawbacks ſo to be allowed and duties ſo to be paid on the export from this kingdom, of ſuch the ſaid laſt mentioned goods and commodities, as are not contained in any of ſaid ſchedules of the growth, product, or manufacture of any part of Europe, (except Great Britain) or of the Eaſt Indies, or other places beyond the Cape of Good Hope, or any other country whatſoever, to any of the Britiſh colonies in America or the Weſt Indies, or any Britiſh ſettlements on the coaſts of Africa, and that ſo ſoon as the ſaid tables or ſchedules, or any of them, ſhall be formed, they ſhall be ſigned by four of the ſaid commiſſioners at leaſt, and that from and after the day whereon ſuch ſignature ſhall be made, until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, the ſeveral drawbacks ſhall be allowed and duties paid, as reſpectively mentioned therein, upon the export as aforeſaid, of the ſeveral goods therein mentioned, as fully and effectually to all intents and purpoſes, as if the ſame were ſpecifically enacted and enumerated in this preſent act, any law, ſtatute, or uſage to the contrary notwithſtanding, and ſubject to the like remedies, regulations, and reſtrictions, as any duties impoſed, or drawbacks allowed by this preſent act, are made ſubject unto, and that a duplicate of every ſuch table or ſchedule, ſigned likewiſe in manner aforeſaid, ſhall be at the ſame time depoſited with the clerk of the houſe of commons, to be by him laid before the ſaid houſe the next ſeſſion of Parliament.

XXX. Provided always, and be it enacted, That it ſhall and may be lawful for the ſaid commiſſioners in every caſe where the duties retained in this kingdom cannot be equalized with the duties retained in Great Britain, upon ſuch export as aforeſaid of any particular articles, unleſs the whole or part of the duties paid on import thereof, be drawn back, and a duty be impoſed on the export thereof, to ſpecify in the table or tables, ſchedule or ſchedules containing ſuch articles, what amount of duty ſhall be drawn back, and what amount of duty ſhall be impoſed thereon; in every which caſe the drawback ſo to be allowed, ſhall be admitted and credited to the exporter in the payment of the duty ſo impoſed.

XXXI. Provided alſo, That nothing ſhall be contained in any ſuch table or ſchedule to impoſe any condition or reſtriction upon, or to effect either with duty or drawback by virtue of this act, any goods, wares, or merchandizes which might be legally exported from this kingdom to any of the ſaid colonies, plantations, or ſettlements, prior to the twenty-fifth day of November, one thouſand ſeven hundred and ſeventy-nine, nor ſhall any thing contained in any ſuch table or ſchedule extend, or be conſtrued to extend thereto.

XXXII. And be it further enacted, That all commodities whatſoever, which ſhall be imported into this kingdom from Scotland, ſhall be chargeable with and pay the ſame duties, and no more, as commodities of a like nature imported from England, are chargeable with, and liable to pay.

XXXIII. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, all goods imported from and exported to any Britiſh ſettlement on the coaſt of Africa, ſhall pay like duties

and receive like drawbacks and allowances, and be ſubject to the ſame regulations, and entitled to the ſame benefits as goods of the ſame nature imported from or exported to any of the Britiſh colonies in America ſhall be chargeable with, liable or entitled to by virtue of this act, except where it is otherwiſe ſpecifically provided herein, or ſhall be otherwiſe declared or mentioned in the tables or ſchedules to be formed as aforeſaid.

XXXIV. And be it further enacted, That the proper officer or officers do keep a ſeparate and diſtinct account of the ſeveral articles which ſhall be exported or imported, whereon the hereditary duties are or ſhall be charged, altered, removed, or drawn back by this or any other act or acts made or to be made in this ſeſſion of Parliament, and that he or they do regularly enter what thoſe hereditary duties would amount to on ſuch articles ſo imported, or exported if the ſame were to have continued payable thereon; and that ſo much of the money ariſing from the ſeveral aids and duties impoſed by this preſent act, or by any other act or acts paſſed or to be paſſed this ſeſſion of Parliament, as the ſaid hereditary duties would have ſo amounted to, ſhall be regularly and duly placed to the account of your Majeſty's hereditary revenue.

XXXV. And be it further enacted, That all and ſingular the ſaid duties, rates, and impoſitions hereby granted, ſhall be raiſed, anſwered, collected and paid unto your Majeſty, your heirs and ſucceſſors, during the time aforeſaid, in like manner, except as to bonding the ſame, or any diſcount for prompt payment, and all and every the fines, penalties and forfeitures inflicted by this act, other than and except ſuch as are by this act otherwiſe provided for, ſhall and may be ſued for, recovered, levied, and applied in ſuch manner and form, and by ſuch means and ways, and with ſuch powers and authorities as are preſcribed, directed, and appointed, in and by an act of Parliament made in the fourteenth and fifteenth years of the reign of his late Majeſty Charles the ſecond, entitled, *An act for the ſettling of the exciſe or new impoſt upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted*, as fully and effectually to all intents, conſtructions, and purpoſes, as if the ſame were particularly mentioned and expreſſed, and re-enacted in the body of this preſent act, with the like remedy of appeal to and for the party and parties, who ſhall think him, her, or themſelves aggrieved or injured, as in and by the ſaid act of exciſe is provided.

XXXVI. And be it further enacted, That the aforeſaid ſeveral ſchedules be deemed and taken to be a part of this act, to all intents and purpoſes.

XXXVII. And be it further enacted, That neither the ſix pence *per* pound, nor any other fee ſhall be payable to, or be deducted or received by the vice-treaſurer, receiver, or paymaſter general, clerk of the pells, or any other officer or officers of this kingdom, for their own uſe, for or on account of the iſſuing or payment of any ſum or ſums of money ariſing by, or which ſhall be received for or on account of the aids hereby granted to your Majeſty, your heirs and ſucceſſors, or of any payment to be made in purſuance of this act, but that the ſame ſhall be received and duly accounted for to your Majeſty, your heirs and ſucceſſors.

No. 1.

A SCHEDULE of the reſpective Duties payable upon the ſeveral Articles therein enumerated, being the Growth, Produce, or Manufacture of this Kingdom, on the Exportation thereof to any *Britiſh* Colony or Plantation in *America*, or the *Weſt Indies*, or any of the *Britiſh* Settlements on the Coaſt of *Africa*: The ſaid Duties to be paid down in ready Money Net, and to be in Lieu and full Satisfaction of all Duties now payable by Law for the ſame.

		l.	s.	d.
HIDES,	Calve Skins, Kip Skins, tanned or tawed, and not dreſſed in Oil, and Sheep Skins tanned for Gloves, or Baſil, the Hundred Weight —— —— —— —— —— ——	0	6	1 3/4
	Dreſſed in Oil, the Hundred Weight —— —— —— —— —— ——	1	1	3 3/4

CALVE

No. 2.

			l.	s.	d.
SKINS VOCAT.	CALVE SKINS, dreſſed in Oil, the Hundred Weight		1	8	0½
	BLACK CONEY SKINS, with or without Silver Hair, for every ſix Score Skins		0	2	10⅔
	GOAT SKINS tawed, the Hundred, containing ſix Score Skins		1	1	8
	GOAT SKINS tanned with Sumack to reſemble Spaniſh Leather,	For every ſix Score Skins	0	10	0
		For every Pound Weight	0	0	4½
	LAMB SKINS, The Hundred, containing Six Score		0	2	8½
	LAMB SKINS, And beſides if	Tawed and not tanned, or dreſſed in Oil, the Hundred Weight	0	4	2½
		Tanned for Gloves or Baſil, the Hundred Weight	0	5	0⅔
		Dreſſed in Oil, the Hundred Weight	0	10	1½
	SHEEP SKINS,	Tawed and not tanned, or dreſſed in Oil, the Hundred Weight	0	5	3½
		Tanned for Roans, and not dreſſed in Oil, the Hundred Weight	0	7	9⅔
		Dreſſed in Oil, the Hundred Weight	0	11	2½

PELTS,

A. D. 1787. Chap. 6.

		l.	s.	d.
SKINS VOCAT.	PELTS, the Hundred, containing Five Score	0	3	7½
	All Pieces or Parts of Skins tawed or tanned, and not dreſſed in Oil, for every Twenty Shillings Value thereof on Oath	0	3	0
	All Pieces or Parts of Skins dreſſed in Oil, for every Twenty Shillings Value thereof on Oath	0	2	0
	And beſides, the Hundred Weight	0	6	2⅔
FUR, called GREY RABBIT FUR, or CONEY HAIR, the Pound		0	0	3 17/20
KID'S HAIR, for every Twenty Shillings Value thereof upon Oath		0	1	0
PARCHMENT, the Dozen		0	1	7½
VELLUM, the Dozen		0	3	3
LAPIS CALAMINARIS, the Ton		0	2	2

No. 2.

A SCHEDULE of the Rates of the several Articles following, of the Growth or Produce of the *British* Plantations in *America*, or the *West Indies*, and the net Duty to be paid on the Importation of the same, for every One Hundred Pounds Value thereof, according to the said Rates, whether imported directly from the said Plantations, or from *Great Britain*, and as the same are, or are not, subject to Aliens Duty; with the several Drawbacks to be allowed on their Exportation, within three Years after their Importation: The said Duties to be in Lieu and full Satisfaction of all Duties now payable by Law for the same; and the said Drawbacks to be in the Place and Stead of all Drawbacks now allowed by Law thereon.

For every £100. of the Rate.

	Rate.	If by Law not subject to Aliens Duty.		If by Law subject to Aliens Duty.	
		Duty payable at Importation from *America*, or the *West Indies*.	Duty payable at Importation from *Great Britain*, and Drawback on Exportation.	Duty payable at Importation from *America* or the *West Indies*.	Duty payable at Importation from *Great Britain*, and Drawback on Exportation.
FURS.	l. s. d.	l. s. d. 20	l. s. d. 20	l. s. d. 20	l. s. d. 20
ARMIN, the Timber containing 40 Skins	2 0 0				
BADGER SKINS, the Piece	0 2 0				
BEAR SKINS, Black, the Piece	1 10 0	29 15 10	27 1 8	31 5 7 10	27 4 4 10
BEAR SKINS, Red, the Piece	1 0 0				
BEAR SKINS, White, the Piece	2 0 0				

BEAVER

		l.	s.	d.	l.	s.	d. 20	l.	s.	d. 20	l.	s.	d. 20	l.	s.	d. 20
BEAVER WOMBS, the Piece		0	10	8												
BUDGE	Black: Tawed, the Dozen Skins	1	6	8												
	Black: Untawed, the hundred containing 5 Score	3	10	0												
	White: Tawed, the hundred containing 5 Score	2	0	0												
	Navern, the hundred Legs containing 5 Score	0	8	4												
	Poults, the Fur containing 4 Pains	1	0	0												
	Rumney, the hundred Legs containing 5 Score	0	6	8												
CALABAR	Seasoned, the Pain	1	0	0	29	15	10	27	1	8	31	5	7	10	27	4	4	10
	Stag, the Pain	0	12	6														
	Tawed, the Timber containing 40 Skins	0	8	0														
	Untawed, the Timber containing 40 Skins	0	6	8														
CATS	Skins, the hundred containing 5 Score	2	0	0														
	Poults: The hundred containing 5 Score	1	0	0														
	Poults: The Mantle	0	6	3														
	Wombs, the Pain or Mantle	0	6	3														
DOCKERERS, the Timber containing 40 Skins		0	13	4														

FITCHES,

		l.	s.	d.	l.	s.	d.	20	l.	s.	d.	20	l.	s.	d.	20	l.	s.	d.	20
FITCHES,	The Timber containing 40 Skins	0	13	4																
	The Pain or Mantle	0	12	6																
FOXES,	The Black Fox Skin	10	0	0																
	The Ordinary Skin	0	1	4																
	The Pain or Mantle	0	15	0																
	Wombs, Poults, or Pieces, the Pain	0	10	0																
	Dreſſed, vide in Skins																			
FOYNES,	Backs, the Dozen	0	13	4																
	Poults, the hundred containing 5 Score	1	6	8																
	Raw, the Piece	0	1	0																
	Tails, the Pain or Mantle	0	12	6																
	With Tails, the Piece	0	3	4	29	15	10		27	1	8		31	5	7	10	27	4	4	10
	Without Tails, the Piece	0	4	0																
	Wombs, Seaſoned, the Pain or Mantle	1	6	8																
	Wombs, Stag, the Pain or Mantle	0	15	0																
GRAYS,	Tawed, the Timber of 40 Skins	0	12	6																
	Untawed, the Timber containing 40 Skins	0	8	4																
JENNETS,	Black, Raw, the Skin	0	12	6																
	Black, Seaſoned, the Skin	0	16	8																
	Grey, Raw, the Skin	0	3	0																
	Grey, Seaſoned, the Skin	0	4	0																
LEOPARDS,																				

A. D. 1787. Chap. 6.

E 2

		l.	s.	d.	l.	s.	d.	20	l.	s.	d.	20	l.	s.	d.	20	s.	l.	d	20
LEOPARDS,	Skins, the Piece	0	1	5	0															
	Wombs, the Pain	0	5	0	0															
LETWIS,	Tawed, the Timber containing 40 Skins	0	8	4																
	Untawed, the Timber containing 40 Skins	0	6	0																
LEWZERNS SKINS, the Piece			2	10	0															
MARTRONS, or MARTINS,	The Timber containing 40 Skins	10	0	0																
	The Pain or Mantle		9	0	0	29	15	10		27	1	8		31	5	7	10	27	4	4	10
	Gills, the Timber containing 40 Skins	0	12	0																
	Poults, the Pain or Mantle	0	10	0																
	Tails, the hundred containing 5 Score	2	0	0																
MINIVER, the Mantle		0	13	4																
MINKS,	Tawed, the Timber containing 40 Skins	4	0	0																
	Untawed, the Timber containing 40 Skins	3	0	0																

MOLE

	l.	s.	d.	l.	s.	d. 20	l.	s.	d. 20	l.	s.	d. 20	l.	s.	d. 20
MOLE SKINS, The Dozen	0	0	6												
OTTER SKINS, The Piece	0	5	0												
OUNCE SKINS, The Piece	0	12	6												
SABLES, Of all Sorts, the Timber containing 40 Skins	30	0	0												
WEAZLE SKINS, The Dozen	0	0	4	29	15	10	27	1	8	31	5	7 10	27	4	4 10
WOLF SKINS, Tawed, the Piece	1	10	0												
WOLF SKINS, Untawed, the Piece	1	3	0												
WOLVERINGS, The Piece	0	12	6												
All other Furs, (except those rated amongst Skins) for every £ 100. of their Value upon Oath	—	—													
And if any of the aforesaid Furs, or any other Furs are tawed or dressed, and are not before charged with those Duties, they are to pay more for every £ 100. of their Value upon Oath	—	—		35	15	0	3	5	0	35	15	0	3	5	0

SKINS

SKINS VOCAT.	l.	s.	d.	l.	s.	d.	20	l.	s.	d.	20.	l.	s.	d.	20.	l.	s.	d.	20.
BUCK or DEER SKINS, Dressed, the Skin	0	5	0	29	15	10		27	1	8		31	5	7	10	27	4	4	10
And besides for every Pound Weight	0	0	0	0	0	10	$14\frac{1}{2}$				$19\frac{1}{2}$			10	$14\frac{1}{2}$				$19\frac{1}{2}$
Dressed in Allum and Salt or Meal, or otherwise tawed, for every £ 100. of their Value on Oath	0	0	0	29	15	10		27	1	8		31	5	7	10	27	4	4	10
Pound weight	0	0	0	0	0	3	$11\frac{1}{2}$	0	0	2	$9\frac{5}{16}$	0	0	3	$11\frac{1}{2}$	0	0	2	$9\frac{5}{16}$
CALVE SKINS, Tanned, The Dozen	0	10	0	29	15	10		27	1	8		31	5	7	10	27	4	4	10
And, besides for every Pound Weight	0	0	0			4	$3\frac{5}{12}$	0	0	2	$18\frac{6}{16}$	0	0	4	$3\frac{5}{12}$			2	$18\frac{6}{16}$
Slink Calves Skins, however dressed, for every £ 100. of their Value on Oath	0	0	0	29	15	10		27	1	8		31	5	7	10	27	4	4	10
For every Pound Weight with the Hair on	0	0	6			2	$7\frac{3}{8}$			1	$13\frac{2}{8}$			2	$7\frac{2}{8}$			1	$13\frac{2}{8}$
Without the Hair	0	0	0			1	$3\frac{6}{8}$				$16\frac{11}{16}$	0	0	1	$3\frac{6}{8}$				$16\frac{11}{16}$
DOG SKINS, however dressed, For every £ 100. of their Value upon Oath	0	0	0	29	15	10		27	1	8		31	5	7	10	27	4	4	10
Pound Weight	1	0	0	0	0	1	$3\frac{6}{8}$	0	0	0	$16\frac{11}{16}$			1	$3\frac{6}{8}$				$16\frac{11}{16}$

ELK

		l.	s.	d.	l.	s.	d.	20	l.	s.	d.	20	l.	s.	d.	20
ELK SKINS,	Dressed or undressed, the Skin	0	6	0	29	15	10		27	1	8		31	5	7	10
	And besides if dressed in Oil, for every Pound Weight	0	0	0			8	$6\frac{8}{8}$			5	$16\frac{8}{11}$			8	$6\frac{8}{8}$
FOX SKINS	The Dozen, dressed, —— ——	0	16	0	29	15	10		27	1	8		31	5	7	10
	And besides for every £100. of their Value upon Oath	0	0	0	35	15			3	5			35	15		
GOLD SKINS,	The Skin —— ——	0	0	6	29	15	10		27	1	8		31	5	7	10
	And besides, if dressed, for every £100. of their Value upon Oath	0	0	0	35	15			3	5			35	15		
KID SKINS,	In the Hair, the Hundred containing 5 Score	1	0	0	104	5	5		33	17	1		105	15	2	10
	Dressed, the Hundred, containing 5 Score	2	0	0	67		7	10	30	9	4	10	68	10	5	
	Not perfectly dressed, for every £100. of their Value upon Oath	0	0	0	29	15	10		27	1	8		31	5	7	10
	For every Dozen —— ——	0	0	0	0	1	9	9	0	1	1	19	0	1	9	9

		l.	s.	d.	20
ELK SKINS,	Dressed or undressed, the Skin	27	4	4	10
	And besides if dressed in Oil, for every Pound Weight			5	$16\frac{8}{11}$
FOX SKINS	The Dozen, dressed, —— ——	27	4	4	10
	And besides for every £100. of their Value upon Oath	3	6		
GOLD SKINS,	The Skin —— ——	27	4	4	10
	And besides, if dressed, for every £100. of their Value upon Oath	3	5		
KID SKINS,	In the Hair, the Hundred containing 5 Score	33	19	9	10
	Dressed, the Hundred, containing 5 Score	30	12	1	
	Not perfectly dressed, for every £100. of their Value upon Oath	27	4	4	10
	For every Dozen —— ——	0	1	4	19

				l.	s.	d.		l.	s.	d.	20	l.	s.	d.	20	l.	s.	d.	20	l.	s.	d.	20
KIP SKINS, However tawed,	For every	£100. of their Value on Oath		0	0	0		29	15	10		27	1	8		31	5	7	10	27	4	4	10
		Pound Weight		0	0	0		0	0	3	11½				6½			3	11½				6½
BUCK or DEER SKINS,	In the Hair, the Skin			0	2	6																	
	Indian, half dreſſed Deer Skins, the Pound			0	1	3																	
CALVE SKINS, in the Hair, the Piece						10																	
CONEY SKINS, the Dozen				0	1	0																	
DOG SKINS, the Piece, undreſſed				0	0	8		29	15	10		27	1	8		31	5	7	10	27	4	4	10
DOG-FISH SKINS, for Fletchers, the Dozen				0	0	6																	
FISHER SKINS, the Piece				0	5	0																	
HARE SKINS, the Dozen				0	0	4																	
HUSSE SKINS, for Fletchers, the Skin				0	0	6																	

			l.	s.	d.	l.	s.	d.	20	l.	s.	d.	20	l.	s.	d.	20	l.	s.	d.	20
Vol. XIV.	LAMB SKINS	Dressed in Allum,	The Hundred containing 5 Score	1	0	0	29	15	10		27	1	8		31	5	7	10	27	4	4	10	
			And besides for every Dozen	0	0	0	0	1	2	6	0	0	5	$12\frac{2}{3}$	0	1	2	6	0	0	5	$12\frac{2}{3}$
		Dressed in Oil,	The Hundred containing 5 Score	4	0	0	29	15	10		27	1	8		31	5	7	10	27	4	4	10	
			And besides for every Dozen	0	0	0	0	2	4	12	0	0	11	$5\frac{1}{3}$	0	2	4	12	0	0	11	$5\frac{1}{3}$
		Undressed in the Wool, the Hundred containing 6 Score		0	10	0	29	15	10		27	1	8		31	5	7	10	27	4	4	10	
		Slink Dressed,	The Hundred containing 5 Score	0	10	0	29	15	10		27	1	8		31	5	7	10	27	4	4	10	
			And besides for every £100. of their value on Oath	—		—	35	15	0		14	1	8		35	15	0		14	1	8		
		Slink, undressed in the Wool, the Hundred containing 6 Score		0	5	0	29	15	10		27	1	8		31	5	7	10	27	4	4	10	
		Tanned,	For every £100. of their Value on Oath	0	0	0	29	15	10		27	1	8		31	5	7	10	27	4	4	10	
			For every Dozen	0	0	0	0	1	9	9	0	0	8	9	0	1	9	9	0	0	8	9	

LION

A. D. 1787. Chap. 6.

	l.	s.	d.	l.	s.	d.	20	l.	s.	d.	20	l.	s.	d.	20	l.	ss	d.	20
LION SKINS, the Piece	0	10	0																
MOOSE SKINS, the Piece	0	10	0																
MUSQUASH, the Skin	0	0	6																
PANTHER SKINS, the Piece	1	0	0																
PELTS of all Sorts, except Goats Pelts, the Hundred containing Five Score	1	10	0	29	15	10		27	1	8		31	5	7	10	27	4	4	10
PELTS of GOATS, Dreſſed, the Dozen	0	10	0																
PELTS of GOATS, Undreſſed, the Dozen	0	5	0																
RACOON SKINS, the Skin	0	0	6																
CORDOVANTS, the Dozen	5	0	0	39	6	6		27	19	0		40	16	3	10	28	1	8	10
GOAT SKINS, In the Hair, the Dozen	1	0	0	29	15	10		27	1	8		31	5	7	10	27	4	4	10
GOAT SKINS, Tanned, The Dozen	2	0	0	41	14	2		28	3	4		43	3	11	10	28	6	0	10
GOAT SKINS, Tanned, And beſides for every Pound Weight	0	0	0	0	0	7	3	0	0	0	13	0	0	7	3	0	0	0	13
GOAT SKINS, Dreſſed, except thoſe uſually called Cordovants, For every £ 100. of their Value on oath	0	0	0	29	15	10		27	1	8		31	5	7	10	27	4	4	10
GOAT SKINS, Dreſſed, except thoſe uſually called Cordovants, For every Dozen	0	0	0	0	4	9	4	0	0	5	4	0	4	9	4	0	0	5	4
GOAT SKINS, Dreſſed, except thoſe uſually called Cordovants, For every Pound Weight	0	0	0	0	0	7	3	0	0	0	13	0	0	7	3	0	0	0	13

SEAL

		l.	s.	d.	l.	s.	d.	20	l.	s.	d.	20	l.	s.	d.	20	l.	s.	d.	20
SEAL SKINS,	The Skin —— ——	0	1	8	29	15	10		27	1	8		31	5	7	10	27	4	4	10
	And besides, if Dressed, for every £ 100. of their Value on Oath	0	0	0	35	15	0		3	5	0		35	15	0		3	5	0	
SHAGREEN SKINS,	The Skin —— ——	0	1	8	29	15	10		27	1	8		31	5	7	10	27	4	4	10
	And besides for every £ 100. real Value on Oath	0	0	0	35	15	0		3	5	0		35	15	0		3	5	0	
SHAMOIS SKINS,	The Dozen —— ——	1	6	8	29	15	10		27	1	8		31	5	7	10	27	4	4	10
	And besides for every £ 100. real Value on Oath	0	0	0	35	15	0		3	5	0		35	15	0		3	5	0	
SHEEP SKINS,	Dressed, The Dozen ——	0	5	0	29	15	10		27	1	8		31	5	7	10	27	4	4	10
	Dressed, And besides if In Oil, the Dozen	0	0	0	0	3	6	18	0	1	4	18	0	3	6	18	0	1	4	18
	Dressed, And besides if Otherwise Dressed, the Dozen,	0	0	0	0	1	2	6	0	0	5	12⅔	0	1	2	6	0	0	5	12⅔
	Tanned, For every £ 100. of their real Value on Oath	0	0	0	29	15	10		27	1	8		31	5	7	10	27	4	4	10
	Tanned, For every Dozen ——	0	0	0	0	1	9	9	0	0	8	9	0	1	9	9	0	0	8	9
	In the Wool, the Skin ——	0	0	3	29	15	10		27	1	8		31	5	7	10	27	4	4	10
SPRUCE SKINS,	Tawed, the Dozen ——	2	0	0																
	And besides, for every £ 100. real Value on Oath	0	0	0	35	15	0		3	5	0		35	15	0		3	5	0	

SWAN

	l.	s.	d.	l.	s.	d.	20	l.	s.	d.	20	l.	s.	d.	20	l.	s.	d.	20
LION SKINS, the Piece	0	10	0																
MOOSE SKINS, the Piece	0	10	0																
MUSQUASH, the Skin	0	0	6																
PANTHER SKINS, the Piece	1	0	0																
PELTS of all Sorts, except Goats Pelts, the Hundred containing Five Score	1	10	0	29	15	10		27	1	8		31	5	7	10	27	4	4	10
PELTS of GOATS, Dreſſed, the Dozen	0	10	0																
PELTS of GOATS, Undreſſed, the Dozen	0	5	0																
RACOON SKINS, the Skin	0	0	6																
CORDOVANTS, the Dozen	5	0	0	39	6	6		27	19	0		40	16	3	10	28	1	8	10
GOAT SKINS, In the Hair, the Dozen	1	0	0	29	15	10		27	1	8		31	5	7	10	27	4	4	10
GOAT SKINS, Tanned, The Dozen	2	0	0	41	14	2		28	3	4		43	3	11	10	28	6	0	10
GOAT SKINS, Tanned, And beſides for every Pound Weight	0	0	0	0	0	7	3	0	0	0	13	0	0	7	3	0	0	0	13
GOAT SKINS, Dreſſed, except thoſe uſually called Cordovants, For every £ 100. of their Value on oath	0	0	0	29	15	10		27	1	8		31	5	7	10	27	4	4	10
GOAT SKINS, Dreſſed, except thoſe uſually called Cordovants, For every Dozen	0	0	0	0	4	9	4	0	0	5	4	0	4	9	4	0	0	5	4
GOAT SKINS, Dreſſed, except thoſe uſually called Cordovants, For every Pound Weight	0	0	0	0	0	7	3	0	0	0	13	0	0	7	3	0	0	0	13

		l.	s.	d.	l.	s.	d.	20	l.	s.	d.	20	l.	s.	d.	20	l.	s.	d.	20
SEAL SKINS,	The Skin —— ——	0	1	8	29	15	10		27	1	8		31	5	7	10	27	4	4	10
	And beſides, if Dreſſed, for every £ 100. of their Value on Oath	0	0	0	35	15	0		3	5	0		35	15	0		3	5	0	
SHAGREEN SKINS,	The Skin —— ——	0	1	8	29	15	10		27	1	8		31	5	7	10	27	4	4	10
	And beſides for every £ 100. real Value on Oath	0	0	0	35	15	0		3	5	0		35	15	0		3	5	0	
SHAMOIS SKINS,	The Dozen —— ——	1	6	8	29	15	10		27	1	8		31	5	7	10	27	4	4	10
	And beſides for every £ 100. real Value on Oath	0	0	0	35	15	0		3	5	0		35	15	0		3	5	0	
SHEEP SKINS, Dreſſed,	The Dozen ——	0	5	0	29	15	10		27	1	8		31	5	7	10	27	4	4	10
	And beſides if In Oil, the Dozen	0	0	0	0	3	6	18	0	1	4	18	0	3	6	18	0	1	4	18
	And beſides if Otherwiſe Dreſſed, the Dozen,	0	0	0	0	1	2	6	0	0	5	$12\frac{2}{3}$	0	1	2	6	0	0	5	$12\frac{2}{3}$
Tanned,	For every £ 100. of their real Value on Oath	0	0	0	29	15	10		27	1	8		31	5	7	10	27	4	4	10
	For every Dozen ——	0	0	0	0	1	9	9	0	0	8	9	0	1	9	9	0	0	8	9
In the Wool, the Skin ——		0	0	3	29	15	10		27	1	8		31	5	7	10	27	4	4	10
SPRUCE SKINS,	Tawed, the Dozen ——	2	0	0																
	And beſides, for every £ 100. real Value on Oath	0	0	0	35	15	0		3	5	0		35	15	0		3	5	0	

SWAN

A. D. 1787. Chap. 6.

	l.	s.	d.	l.	s.	d. 20	l.	s.	d. 20	l.	s.	d. 20	l.	s.	d.	20
SWAN SKINS, the Piece	0	3	4													
TAILS or TIPS of SABLES, the Piece	0	2	0													
TYGER SKINS, the Piece	0	10	0	29	15	10	27	1	8	31	5	7	10	27	4	4	10
VIZIR SKINS, the Piece,	0	5	0														
WOODSHOCKS, the Skin	0	5	0														
And besides the aforesaid Duties. If any of the aforesaid Skins are tanned, tawed, or dressed, and not before particularly charged, they are to pay for every £100. of their Value upon Oath.	0	0	0	35	15	0	3	5	0	35	15	0	3	5	0	
All other Skins (except those rated amongst Furs and Leather) and Pieces of Skins. For every £100. of their Value upon Oath	0	0	0	29	15	10	27	1	8	31	5	7	10	27	4	4	10
And besides if tanned, tawed, or dressed, and not before particularly charged, for every £100. of their real Value upon Oath.	0	0	0	35	15	0	3	5	0	35	15	0	3	5	0	

HIDES.

HIDES.		l.	s.	d.	l.	s.	d.	20	l.	s.	d.	20	l.	s.	d.	20	l.	s.	d.	20
BUFF HIDES, viz. BUFFALO,	The Hide	0	10	0	47	13	4		44	19	2		49	3	1	10	45	1	10	10
	And besides for every Pound Weight	0	0	0	0	0	8	$6\frac{5}{8}$	0	0	5	$16\frac{5}{18}$	0	0	8	$6\frac{5}{8}$	0	0	5	$16\frac{5}{18}$
COW or HORSE HIDES,	In the Hair, the Piece ——	0	2	6	29	15	10		27	1	8		31	5	7	10	27	4	4	10
	Tanned, The Piece ——	0	10	0	29	15	10		27	1	8		31	5	7	10	27	4	4	10
	And besides for every Pound Weight	0	0	0	0	0	4	$3\frac{5}{12}$	0	0	2	$18\frac{5}{36}$	0	0	4	$3\frac{5}{12}$	0	0	2	$18\frac{5}{36}$
INDIAN HIDES,	The Hide, —— ——	0	4	0	29	15	10		27	1	8		31	5	7	10	27	4	4	10
	And besides if Dressed in Oil, the Pound	0	0	0	0	0	8	$6\frac{5}{8}$	0	0	5	$16\frac{5}{17}$	0	0	8	$6\frac{5}{8}$	0	0	5	$16\frac{5}{18}$
	Tanned, the Pound	0	0	0	0	0	4	$3\frac{5}{12}$	0	0	2	$18\frac{5}{36}$	0	0	4	$3\frac{5}{12}$	0	0	2	$18\frac{5}{36}$
	Tawed, the Hide	0	0	0	0	4	2	1	0	2	10	$17\frac{2}{3}$	0	4	2	1	0	2	10	$17\frac{2}{3}$
OF HORSES, MARES, and GELDINGS Tawed,	For every £100. of their Value upon Oath	0	0	0	29	15	10		27	1	8		31	5	7	10	27	4	4	10
	And besides for every Hide	0	0	0	0	2	4	12	0	1	7	$18\frac{2}{3}$	0	2	4	12	0	1	7	$18\frac{2}{3}$
LOSH HIDES,	The Hide —— ——	0	5	0	47	13	4		44	19	2		49	3	1	10	45	1	10	10
	And besides for every Pound Weight	0	0	0	0	0	8	$6\frac{5}{8}$	0	0	5	$16\frac{5}{18}$	0	0	8	$6\frac{5}{8}$	0	0	5	$16\frac{5}{18}$
All other Hides and Pieces of Hides not before particularly charged,	For every £100. of their Value on Oath	0	0	0	29	15	10		27	1	8		31	5	7	10	27	4	4	10
	And besides if Dressed in Oil, the Pound	0	0	0	0	0	8	$6\frac{5}{8}$	0	0	5	$16\frac{5}{18}$	0	0	8	$6\frac{5}{8}$	0	0	5	$16\frac{5}{18}$
	Tanned, the Pound	0	0	0	0	0	4	$3\frac{5}{12}$	0	0	2	$18\frac{5}{36}$	0	0	4	$3\frac{5}{12}$	0	0	2	$18\frac{5}{36}$
	Tawed, the Hide	0	0	0	0	4	2	1	0	2	10	$17\frac{2}{3}$	0	4	2	1	0	2	10	$17\frac{2}{3}$

GUM

				l.	s.	d.	l.	s.	d.	20	l.	s.	d.	20	l.	s.	d.	20	l.	s.	d.	20
GUM ARABICK, or Gum Senega, the Hundred Weight containing 112lb.				1	10	0									1	19	8	$13\frac{1}{3}$				
If regularly imported, entered and landed				0	0	0	1	19	8	$13\frac{1}{3}$	7	4	5	$6\frac{2}{3}$	10	8	6	10	7	5	4	$3\frac{1}{3}$
But on failure thereof, then to pay				0	0	0	9	18	7	$6\frac{2}{3}$												
COTTON WOOL, INDIGO,	—	—	—																			
FUSTICK,	—	—	—	0	5	0																
BRAZIL, or Fernambuco Wood,	—	—	—	1	15	0	17	17	6		15	3	4		19	7	3	10	15	6	0	10
BRAZILETTO, or Jamaica Wood,	—	—	—	1	1	8																
LOGWOOD,	If regularly imported, entered and landed,	Duty free.	But on failure thereof, then to pay for every 112lb.	5	0	0	11	18	4		10	16	8		12	17	7	$15\frac{5}{7}$	10	18	10	$15\frac{5}{7}$
NICORAGO Wood,				0	8	0																
RED or Guinea WOOD,	—	—	—	1	10	0																
SAPAN Wood,	—	—	—	0	10	0	17	17	6		15	3	4		19	7	3	10	15	6	0	10
WOOD for dying, not otherwise rated,	—	—	—	0	10	0																
MOLASSES, the Tun				13	6	8																
PITCH, TAR, The Last containing 12 Barrels				2	10	0	23	16	8		21	2	6		25	6	5	10	21	5	2	19

MASTS,

	l.	s.	d.	l.	s.	d.	20	l.	s.	d.	20	l.	s.	d.	20	l.	s.	d.	20
MASTS, Great, the Maft	1	0	0																
MASTS, Middle, the Maft	0	10	0	23	16	8		21	2	6		25	6	5	10	21	5	2	10
MASTS, Small, the Maft	0	3	4																
YARDS and BOWSPRITS to pay as Masts																			
TURPENTINE the Hundred Weight containing 112lb.	0	10	0																
IRON, Unwrought, the Ton	7	0	0	43	8	2	$11\frac{3}{7}$	40	14	0	$11\frac{3}{7}$	44	17	11	$16\frac{2}{3}$	40	16	8	$16\frac{2}{3}$
RICE, the Hundred Weight containing 112lb.	1	6	8	29	15	10		29	15	10		31	5	7	10	31	5	7	10
GINGER, the Hundred Weight containing 112lb.	1	0	0	59	9	0	$4\frac{4}{7}$	56	14	10	$4\frac{4}{7}$	60	18	9	$14\frac{4}{7}$	56	17	6	$14\frac{4}{7}$
PIAMENTO, the Pound	0	0	6	35	15	0		33	0	10		37	4	9	10	33	3	6	10
POT ASH and PEARL ASH, Imported with proper Certificates, free																			
POT ASH and PEARL ASH, But on failure thereof, then to pay the Barrel, containing 200lb. weight	1	5	0	17	0	5	$14\frac{2}{7}$	0	0	0		17	0	5	$14\frac{2}{7}$	0	0	0	
HOPS, the Hundred Weight, containing 112lb.	15	0	0	42	18	0		30	1	7	$6\frac{2}{3}$	44	7	9	10	30	4	3	$16\frac{2}{3}$

COPPER

		l.	s.	d.	l.	s.	d.	20	l.	s.	d.	20	l.	s.	d.	20	l.	s.	d.	20
COPPER ORE,	The Hundred Weight containing 112lb.	0	2	6	29	15	10		27	1	8		31	5	7	10	27	4	4	10
RAW SILK	Imported with proper Certificates, free																			
	But on Failure thereof then to pay, the Pound containing 24 Ounces; no part of which Duty, if paid, shall be drawn back upon the Exportation of such Raw Silk	0	0	0	0	1	5	17½	0	1	2	12½	0	1	5	17½	0	1	2	12½
WHALE FINS	Taken in any part of the Ocean by, and imported in any Ship or Veſſel truly and properly belonging to his Majeſty's Subjects of Great Britain, Ireland, or the Iſlands of Guernſey, Jerſey, or Man																			
	Taken by any Ship belonging to any of his Majeſty's Colonies or Plantations, and imported in ſuch Shipping, the Ton	50	0	0	5	19	2		3	5	0		5	19	2		3	5	0	
	Taken in Shipping belonging to any of his Majeſty's Colonies or Plantations, and imported in Shipping belonging to Great Britain and Ireland, the Ton	50	0	0	2	19	7		1	12	6		2	19	7		1	12	6	

OIL.

OIL.

					l.	s.	d.	20	l.	s.	d.	20	l.	s.	d.	20	l.	s.	d.	20
TRAIN OIL or BLUBBER of any of his Majesty's Colonies and Plantations.	Made of Fish or any other Creature living in the Seas, caught in any Ship or Vessel, truly and properly belonging to Great Britain and Ireland, and imported in such Ships, the Ton,	6	0	0	0	0	0		0	0	0		0	0	0		0	0	0	
	Taken by any Ship belonging to any of his Majesty's Colonies and Plantations, and imported in such Ships.	0	0	0	11	18	4		9	4	2		11	18	4		9	4	2	
	Taken by any Shipping belonging to any of his Majesty's Colonies and Plantations, but imported in Shipping belonging to Great Britain and Ireland.	0	0	0	8	18	9		7	11	8		8	18	9		7	11	8	

No. 3.

No. 3.

A SCHEDULE of the additional Duties to be paid per Gallon on the Exportation of Foreign Spirits to any *British* Colony or Plantation in *America* or the *West Indies*, or to any *British* Settlement on the Coast of *Africa*.

SINGLE SPIRITS.	To any *British* Colony or Plantation in *America*, or the *West-Indies*.								To any *British* Settlement on the Coast of *Africa*.							
	Not having paid Aliens Duty.				Having paid Aliens Duty.				Not having paid Aliens Duty.				Having paid Aliens Duty.			
	l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.
BRANDY of France,	5	7	8	257/1050	4	11	16	67/175	5	6	13	1139/2100	4	11	1	1429/2100
BRANDY of Spain, Portugal, or Italy,	5	6	13	1139/2100	4	10	17	192/175	5	6	6	803/4200	4	10	10	933/1400
BRANDY of all other Countries,	5	6	18	3745/25	4	11	4	1/525	5	6	8	499/525	4	10	14	631/3150
GENEVA,	5	6	11	19/100	4	10	14	68/175	5	6	5	1/168	4	10	8	133/200

No. 4.

A SCHEDULE of the net Duties to be drawn back per Ton upon the Exportation of *Rheniſh, Germany*, or *Hungary* Wines, to any *Britiſh* Colony or Plantation in *America* or the *Weſt Indies*.

	Imported in Caſks filled.								Imported in Caſks unfilled.							
	Not having paid Aliens Duty.				Having paid Aliens Duty.				Not having paid Aliens Duty.				Having paid Aliens Duty.			
	l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.
For Sale,	24	14	10	8	21	10	9	16	22	7	9	11 1/5	19	12	3	11 1/5
For Retail, or for Private Uſe,	26	16	8		23	12	7	8	24	5	5		21	9	11	

No. 5.

No. 5.

A SCHEDULE of the net Duties to be drawn back per Ton upon the Exportation of *Rheniſh*, *Germany*, or *Hungary* Wines, to any *Britiſh* Settlement on the Coaſt of *Africa*.

	Imported in Caſks filled.		Imported in Caſks unfilled.	
	Not having paid Aliens Duty.	Having paid Aliens Duty.	Not having paid Aliens Duty.	Having paid Aliens Duty.
	l. s. d. 20ths.	l. s. d. 20ths.	l. s. d. 20ths.	l. s. d. 20ths.
For Sale,	10 10 8 $4\frac{7}{12}$	11 16 9 $4\frac{7}{12}$	8 12 8 $9\frac{17}{20}$	9 15 7 $13\frac{17}{20}$
For Retail,	12 1 6 16	13 7 7 16	9 10 3 16	10 13 3
For Private Uſe,	12 5 10 16	13 11 11 16	10 4 6 $7\frac{5}{12}$	11 7 5 $11\frac{5}{12}$

No. 6.

A SCHEDULE of the net Duties to be drawn back per Ton upon the Exportation of *Portugal* Wine to any *Britiſh* Colony or Plantation in *America* or the *Weſt Indies*.

	Imported in Caſks filled.								Imported in Caſks unfilled.							
	Not having paid Aliens Duty.				Having paid Aliens Duty.				Not having paid Aliens Duty.				Having paid Aliens Duty.			
	l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.
For Sale,	19	15	5	12	17	2	8	12	17	8	4	$\frac{4}{5}$	15	3	9	$8\frac{4}{5}$
For Retail, or for Private Uſe,	21	16	2		19	3	5		19	4	11	12	17		5	

No. 7.

No. 7.

A SCHEDULE of the net Duties to be drawn back per Ton upon the Exportation of *Portugal* Wine to any *Britiſh* Settlement on the Coaſt of *Africa*.

	Imported in Caſks filled.				Imported in Caſks unfilled.			
	Not having paid Aliens Duty.		Having paid Aliens Duty.		Not having paid Aliens Duty.		Having paid Aliens Duty.	
	l. s. d. 20ths.		l. s. d. 20ths.		l. s. d. 20ths.		l. s. d. 20ths.	
For Sale,	5 18 2	$12\frac{7}{12}$	7 7 9	$12\frac{7}{12}$	4 2	$3\frac{15}{60}$	5 6 3	$3\frac{15}{60}$
For Retail,	7 8		8 17 7		4 16 9	12	6 2 10	12
For Private Uſe,	7 12 4		9 1 11		5 11	$3\frac{5}{12}$	6 17 1	$3\frac{5}{12}$

No. 8.

A SCHEDULE of the net Duties to be drawn back per Ton upon the Exportation of *Madeira* Wine to any *Britiſh* Colony or Plantation in *America*, or the *Weſt Indies*.

	Imported in Caſks filled.				Imported in Caſks unfilled.			
	Not having paid Aliens Duty.		Having paid Aliens Duty.		Not having paid Aliens Duty.		Having paid Aliens Duty.	
	l. s. d.	20ths.	l. s. d.	20ths.	l. s. d.	20ths.	l. s. d.	20ths.
For Sale,	25 5 4	8	22 12 7	8	22 17 2	19½	20 12 8	7½
For Retail, or for Private Uſe,	27 7 2		24 14 5		24 14 10	8	22 10 3	16

No. 9.

A SCHEDULE of the net Duties to be drawn back per Ton upon the Exportation of *Madeira* Wine to any *Britiſh* Settlement on the Coaſt of *Africa*.

	Imported in Caſks filled.								Imported in Caſks unfilled.							
	Not having paid Aliens Duty.				Having paid Aliens Duty.				Not having paid Aliens Duty.				Having paid Aliens Duty.			
	l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.
For Sale,	11	8	1	$8\frac{7}{12}$	12	17	8	$8\frac{7}{12}$	9	9	1	$1\frac{37}{60}$	10	15	2	$1\frac{37}{60}$
For Retail,	12	19			14	8	7		10	6	8	8	11	12	9	8
For Private Uſe,	13	3	4		14	12	11		11		10	$19\frac{5}{12}$	12	6	11	$19\frac{5}{12}$

No. 10.

A SCHEDULE of the net Duties to be drawn back per Ton upon the Exportation of *Spaniſh* Wine imported from any Port or Place of the *Mediterranean* Sea, beyond the Port of *Malaga*, in Ships unqualified, to any *Britiſh* Colony or Plantation in *America*.

	Imported in Caſks filled.								Imported in Caſks unfilled.							
	Not having paid Aliens Duty.				Having paid Aliens Duty.				Not having paid Aliens Duty.				Having paid Aliens Duty.			
	l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.
For Sale,	24	18	2		21	19	6	16	22	10	9	4	20	1	1	15 5/12
For Retail, or for Private Uſe,	26	19	2		24		6	16	24	7	8		21	18		11 5/12

No. 11.

No. 11.

A SCHEDULE of the net Duties to be drawn back per Ton upon the Exportation of *Spaniſh* Wine, imported from any Port or Place of the *Mediterranean* Sea, beyond the Port of *Malaga*, in Ships unqualified, to any *Britiſh* Settlement on the Coaſt of *Africa*.

	Imported in Caſks filled.				Imported in Caſks unfilled.			
	Not having paid Aliens Duty.		Having paid Aliens Duty.		Not having paid Aliens Duty.		Having paid Aliens Duty.	
	l. s. d. 20ths.		l. s. d. 20ths.		l. s. d. 20ths.		l. s. d. 20ths.	
For Sale,	9 9	16 7/12	10 12	9 12 4/12	7 15	6 1/6	8 16	9 7/12
For Retail,	10 19	1 16	12 2	10 12	8 11	10 19 1/2	9 12	11 3/6
For Private Uſe,	11 3	5 16	12 7	2 12	9 6	1 11 1/6	10 7	1 14 7/12

No. 12.

No. 12.

A SCHEDULE of the net Duties to be drawn back per Ton upon the Exportation of *Spaniſh* Wine, not in the preceding Schedules, to any *Britiſh* Colony or Plantation in *America* or the *West Indies*.

	Imported in Caſks filled:				Imported in Caſks unfilled.			
	Not having paid Aliens Duty.		Having paid Aliens Duty.		Not having paid Aliens Duty.		Having paid Aliens Duty.	
	l. s. d.	20ths.	l. s. d.	20ths.	l. s. d.	20ths.	l. s. d.	20ths.
For Sale,	24 18	2	22 5	5	22 10	9 4	20 6	2 12
For Retail, or for Private Uſe,	26 19	2	24 6	5	24 7	8	22 3	1 8

No. 13.

No. 13.

A SCHEDULE of the net Duties to be drawn back per Ton upon the Exportation of *Spaniſh* Wine, not in the preceding Schedules, to any *Britiſh* Settlement on the Coaſt of *Africa*.

	Imported in Caſks filled.		Imported in Caſks unfilled.	
	Not having paid Aliens Duty.	Having paid Aliens Duty.	Not having paid Aliens Duty.	Having paid Aliens Duty.
	l. s. d. 20ths.	l. s. d. 20ths.	l. s. d. 20ths.	l. s. d. 20ths.
For Sale,	11 11 $7\frac{7}{12}$	12 10 6 $\frac{7}{12}$	9 2 7 $6\frac{5}{12}$	10 8 8 $6\frac{5}{12}$
For Retail,	12 11	14 7	9 19 6	11 5 7
For Private Uſe,	12 15 4	14 4 11	10 13 8 $11\frac{5}{12}$	11 19 9 $11\frac{5}{12}$

A. D. 1787.

CHAP. VII.

An Act for regulating the Sugar Trade, and for granting to His Majeſty, His Heirs and Succeſſors, the Duties therein mentioned.

Expired 25 Mar. 1788.

WE your Majeſty's moſt dutiful and loyal ſubjects the commons of Ireland in Parliament aſſembled, as a further ſupply to your Majeſty, to ſupport the expence of your Majeſty's government, and with a grateful ſenſe of the great benefits to ariſe from an open and direct commercial intercourſe with the ſugar colonies of Great Britain, do moſt humbly beſeech your Majeſty, That it may be enacted, and be it enacted by the king's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight inclusive, and no longer, there ſhall be raiſed, levied, collected and paid unto your Majeſty, your heirs and ſucceſſors, for and upon all ſugars, the growth, product, or manufacture of the Britiſh plantations in America or the Weſt Indies, which ſhall be imported into this kingdom during the time aforeſaid, the ſeveral duties in the ſchedule marked, (No. 1.) hereunto annexed, which ſchedule ſhall be deemed and taken to be to all intents and purpoſes a part of this act, to be computed upon every hundred weight, containing one hundred and twelve ſuttle pounds of ſuch ſugars reſpectively, and ſo in proportion for any greater or leſs quantity.

II. Provided always, and be it further enacted, That the ſaid ſeveral duties in the ſaid annexed ſchedule mentioned, ſhall be in lieu and full ſatisfaction of all cuſtoms, ſubſidies, and duties whatſoever, payable upon all ſuch ſugars, by virtue of any law or laws heretofore made in this kingdom, and ſhall be ſeverally paid down in ready money net, without any diſcount or allowance whatſoever.

III. And be it further enacted, That all ſuch duties, ſo to be paid upon the importation of ſugars of the growth, produce, or manufacture of the Britiſh plantations in America or the Weſt Indies, ſhall be fully drawn back and repaid to any merchant or trader who ſhall duly export any of the ſaid ſugars, within one year after the importation thereof, and that on the due exportation of any of ſaid ſugars after one year, and within three years from the importation thereof, there ſhall be allowed and paid to any merchant or trader who ſhall duly export the ſame, the ſeveral drawbacks in the ſaid ſchedule mentioned, for every one hundred weight, containing one hundred and twelve ſuttle pounds of ſuch ſugars reſpectively, and ſo in proportion for any greater or leſs quantity.

IV. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight inclusive, and no longer, there ſhall be raiſed, levied, collected, and paid to your Majeſty, your heirs and ſucceſſors, for and upon all ſugars, which ſhall be imported into this kingdom during the time aforeſaid, not being the growth, product, or manufacture of any of the Britiſh plantations in America, or the Weſt Indies, or of the manufacture

A. D. 1787. Chap. 7.

of Great Britain, the ſeveral duties mentioned in the ſchedule (No. 2.) hereunto annexed, which ſchedule ſhall be deemed and taken to be, to all intents and purpoſes, a part of this act, to be computed upon every hundred weight containing one hundred and twelve ſuttle pounds of ſuch ſugars reſpectively, and ſo in proportion for any greater or leſs quantity.

V. Provided always, and be it further enacted, That the ſaid ſeveral duties in the ſaid annexed ſchedule (No. 2.) mentioned ſhall be in lieu and full ſatisfaction of all cuſtoms, ſubſidies, and duties whatſoever payable upon ſuch ſugars by virtue of any law or laws heretofore made in this kingdom, and ſhall be ſeverally paid down in ready money net, without any diſcount or allowance whatſoever.

VI. And be it further enacted, That the ſeveral drawbacks mentioned in the ſaid annexed ſchedule (No. 2.) ſhall be allowed and paid to any merchant or trader who ſhall duly export any of the ſaid ſugars within three years from the importation thereof, to be computed upon every hundred weight, containing one hundred and twelve ſuttle pounds of ſuch ſugars reſpectively, and ſo in proportion for any greater or leſs quantity.

VII. Provided always, That the ſaid drawbacks mentioned in the aforeſaid ſchedule ſhall not be paid upon the exportation of any of the ſaid ſugars, unleſs ſuch proof be firſt made, and in ſuch manner as is uſually practiſed for the obtaining drawbacks.

VIII. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, until the twenty fifth day of March, one thouſand ſeven hundred and eighty-eight inclusive, and no longer, there ſhall be raiſed, levied, collected, and paid to your Majeſty, your heirs and ſucceſſors, for and upon all refined ſugars in loaves, not being baſtards, and all candy which ſhall be imported into this kingdom from Great Britain, during the time aforeſaid, being of the manufacture of Great Britain, a duty after the rate of one pound ſixteen ſhillings and nine pence halfpenny for every one hundred weight, containing one hundred and twelve ſuttle pounds of ſuch ſugars, and ſo in proportion for any greater or leſs quantity; for and upon all refined ſugars called baſtards, and all ground and powdered refined ſugars, and all refined loaf ſugar broken in pieces, which ſhall be imported from Great Britain, during the time aforeſaid, a duty after the rate of eighteen ſhillings and eleven pence ſixteen-twentieths of a penny, and ten-fifteenths of a twentieth for every hundred weight thereof, containing one hundred and twelve ſuttle pounds, and ſo in proportion for any greater or leſs quantity, the ſaid duties to be paid down on importation in ready money net, without any diſcount or allowance whatſoever, and to be in lieu and full ſatisfaction of all duties, cuſtoms, and exciſe, payable thereon by any law or laws heretofore made in this kingdom.

IX. And be it enacted, That to encourage the refining of ſugars in Ireland, the following bounties ſhall be allowed and paid upon all ſugars which ſhall be refined in this kingdom, and exported from thence during the time aforeſaid, that is to ſay, a bounty after the rate of one pound eight ſhillings and two pence for every one hundred weight of ſuch ſugars, containing one hundred and twelve ſuttle pounds, which ſhall be exported in the loaf complete and whole, being net, that is to ſay, of one uniform whiteneſs throughout, and which ſhall have gone through the operation of two or more clays ſince it was laſt in the pan, and ſhall have been properly and thoroughly dried in the ſtove, according to the preſent practice of refining; and a bounty after the rate of twelve ſhillings and ſeven pence, thirteen twentieths of a penny, and five fifteenths of a twentieth, for every one hundred weight, containing one hundred and twelve ſuttle pounds of ſuch refined ſugar called baſtard, and of all ground, powdered refined ſugar, and all refined loaf ſugar broken in pieces, the ſaid ſugar having been twice clayed and

properly dried in the ſtove, and of all candy properly refined and manufactured, and freed from dirt and ſcum, which ſhall be exported during the time aforeſaid.

X. Provided always, That if any of the ſaid refined ſugars, being in either great or ſmall loaves, commonly called lumps, ſhall have gone through the operation of three clays at the leaſt ſince they were laſt in the pan, and ſhall be net, and ſhall have been thoroughly dried in the ſtove in the manner herein before directed, though ſuch loaves be exported without the ſmall ends or tips, they ſhall be deemed complete and whole within the true intent and meaning of this act, and the exporter or exporters of the ſame ſhall receive the drawback or bounty accordingly.

XI. And be it enacted, That if the proper officer or officers of your Majeſty's revenue, ſhall upon view or examination either before or after ſhipping, find any ſugar or candy which ſhall be entered for exportation, in order to obtain the bounties or drawbacks thereon, to be leſs in quantity than expreſſed in the exporter's endorſement, or entered under a wrong denomination, or if ſuch ſugars ſhall not be reſpectively refined in the manner before directed, or if ſuch candy be not properly refined and manufactured, and free from dirt and ſcum, all ſuch ſugars or candy ſhall be forfeited, and ſhall and may be ſeized by any officers of the revenue, and ſued for and recovered as herein after directed.

XII. And be it further enacted, That before any drawback or bounty ſhall be paid for any of the ſugars or candy, being of the manufacture of this kingdom herein before mentioned, or any debentures made out for the ſame, the refiner or refiners not being the exporter or exporters of ſuch ſugars or candy, ſhall make an oath, or if a known quake a ſolemn affirmation before the collector or other proper officer of the port from whence the ſaid ſugars and candy ſhall be exported, which oath or affirmation, ſuch collector or other officer is hereby empowered and required to adminiſter, of the following import, that is to ſay, that he, ſhe, or they ſold ſuch ſugars or candy, expreſſing the quantity and time when ſold, the perſon or perſons intending to export the ſame, and that ſuch ſugars have reſpectively gone through the operations herein before expreſſed, and have been properly and thoroughly dried in the ſtores, or that ſuch candy has been properly refined or manufactured according to the true intent and meaning of this act, and that he, ſhe, or they verily believe or believes ſuch ſugars or candy were produced from brown or muſcovado ſugars of the growth or produce of your Majeſty's plantations in America or the Weſt Indies, and imported from thence or from Great Britain, and that the ſeveral duties payable thereon were duly paid; and the exporter or exporters of ſuch ſugars or candy ſhall then make oath, or if a known quaker a ſolemn affirmation, before ſuch collector or other proper officer as aforeſaid; which oath or affirmation ſuch collector or other officer is hereby authorized and directed to adminiſter, that ſuch ſugars or candy, being the ſugars or candy for which ſuch bounty or drawback is then claimed, are the identical ſugars or candy or part thereof, which were ſold to him or them as aforeſaid, by ſuch refiner or refiners, and before the money due upon ſuch debenture or debentures ſhall be paid, ſuch exporter or exporters ſhall alſo make oath, or if a known quaker a ſolemn affirmation in the manner herein before directed, that the ſaid ſugars or candy have been duly exported, and the ſearcher or other proper officer of the port reſpectively from which ſuch ſugars or candy ſhall be exported, ſhall certify that the ſame have been fairly ſhipped, and all other requiſites duly performed; and whenever the refiner or refiners of ſuch ſugars or candy, ſhall be the exporter or exporters thereof, ſuch exporter or exporters ſhall then make oath, or if a known quaker a ſolemn affirmation in manner aforeſaid, as well of the due exportation of the ſame, as of the ſeveral particulars herein before directed to be ſworn or affirmed to by

such exporter or exporters, excepting what relates to the sale of the said sugars or candy, according to the true intent and meaning of this act.

XIII. And be it further enacted, That upon the arrival of any ship or vessel from any of the British plantations in America or the West Indies with sugar or paneles on board, at the port of her discharge in this kingdom, the master or other person taking charge of the ship or vessel, shall at the time he makes his report of the cargo, deliver to the collector or other chief officer of the revenue, such certificate as is usually given or required to be given by the master of such ship loading in, and to sail from any of the said colonies to Great Britain, and make oath, or if a known quaker a solemn affirmation, which oath or affirmation the collector or other chief officer of the revenue, is hereby empowered and directed to administer, that the goods so reported, are the same that are mentioned in the said certificate, or in default thereof, shall forfeit one hundred pounds, and that all sugars and paneles imported without such certificate, shall be considered, deemed, and taken to be foreign sugars and paneles not of the growth, produce, or manufacture of the British colonies, and shall pay duty accordingly.

XIV. And be it further enacted, That all clayed sugars shall be deemed to be, and be taken and considered as muscovado sugar within the meaning of this act, and shall pay duty and receive drawback as such, and be subject to the like regulations in every respect.

XV. Provided always, That if any sugar or paneles shall be imported into this kingdom, as being of the growth, product, or manufacture of any British colony or plantation in America or the West Indies, without being included in such certificate as is herein before directed, and that it shall appear to the satisfaction of the commissioners of your Majesty's revenue, that the said sugars or paneles are really and truly the produce, growth, or manufacture of such British plantations or colony, and that no fraud was intended, it shall and may be lawful for the said commissioners, to permit the said sugars or paneles to be entered upon payment of the like duties, as such goods would be liable to if they were attended with and included in the certificates herein before mentioned.

XVI. And be it further enacted, That the proper officer or officers shall keep a separate and distinct account of all sugars imported into, and exported from this kingdom, and of the hereditary duties which would have been payable thereon, if this act had not been made, and that he or they do regularly enter the amount of those several hereditary duties, and that so much of the money arising from the duties imposed by this act upon the importation of sugars into this kingdom, as the hereditary duties payable thereon would so have amounted to, shall be regularly and duly placed to the account of your Majesty's hereditary revenue.

XVII. And be it further enacted by the authority aforesaid, That all and singular the said duties, rates, and impositions hereby granted, shall be raised, answered, collected, and paid unto your Majesty, your heirs and successors during the time aforesaid, in like manner except as to bonding the same, or any discount for prompt payment, and all penalties and forfeitures hereby imposed, shall be recovered, and sued for, by such ways, means, and methods, and by such rules and directions, and under such penalties and forfeitures, and with such powers as are appointed, directed, and expressed, for the raising, answering, collecting, and paying of duties, in and by an act made in this kingdom in the fourteenth and fifteenth years of the reign of his late Majesty Charles the second, entitled, *An act for the settling of the excise or new impost upon his Majesty, his heirs and successors, according to the book of rates therein inserted*; or by any other law now in force, relating to the revenue of excise in this kingdom, as fully and effectually to all intents and purposes, as if the same were particularly mentioned, expressed, and enacted again in the body of this present act, with like remedy of appeal to

and

and for the party aggrieved, as in and by the said act of excise, or any other law or laws now in being, relating to the duties of excise is provided.

XVIII. And be it further enacted, That the six pence *per* pound, and all other fees which shall or may be payable to the vice-treasurer or vice-treasurerers, paymaster or receiver-general, clerk of the pells, or any other officer or officers of this kingdom, upon issuing or payment of any sum or sums of money which shall or may arise out of the aids herein before particularly mentioned, shall be received by the said vice-treasurer or vice-treasurers, receiver, or paymaster-general, for the use of your Majesty, your heirs and successors, during the time aforesaid, and shall be duly accounted for by him or them to your Majesty, your heirs and successors, as a further additional aid hereby given and granted for the further support of your Majesty's government.

No. 1.

A SCHEDULE of the reſpective Duties payable upon Sugars of the Growth, Product, or Manufacture of the *Britiſh* Plantations in *America*, or the *Weſt Indies*, imported directly into this Kingdom from the ſaid Plantations, or imported from *Great Britain*, diſtinguiſhed as the ſame are or are not ſubject to Aliens Duty; with the Drawbacks upon due Exportation of the ſame: The ſaid Duties and Drawbacks to be in Lieu and full Satisfaction of all Duties and Drawbacks whatſoever now payable by Law for the ſame.

SUGARS.	If not ſubject to Aliens Duty.		If ſubject to Aliens Duty.	
	Duty.	Drawback if exported after one Year and within three.	Duty.	Drawback if exported after one Year and within three.
	l. s. d. 20	l. s. d. 20	l. s. d. 20	l. s. d. 20
MUSCOVADO, for every Hundred Weight containing 112lbs.	0 13 3 $13\frac{2}{3}$	0 12 5 $18\frac{3}{3}$	0 13 9 $0\frac{1}{12}$	0 12 6 $8\frac{5}{12}$
WHITE, for every Hundred Weight containing 112lbs.	1 11 4 $15\frac{1}{7}$	1 8 8 $5\frac{1}{7}$	1 12 10 $8\frac{5}{6}$	1 8 9 $13\frac{5}{6}$
REFINED, for every Hundred Weight containing 112lbs.	4 13 4 $3\frac{1}{3}$	4 4 1 $13\frac{1}{3}$	4 18 4 $18\frac{5}{6}$	4 4 7 $3\frac{5}{6}$
PANELES, for every Hundred Weight containing 112lbs.	0 17 5 $14\frac{2}{3}$	0 16 4 $14\frac{2}{3}$	0 18 0 $17\frac{2}{3}$	0 16 5 $7\frac{2}{3}$

No. 2.

No. 2.

A SCHEDULE of the respective Duties payable upon all Sugars imported into this Kingdom, not being of the Growth, Product, or Manufacture of the *British* Plantations in *America*, or the *West Indies*, or not deemed to be so, except brown or *Muscovado* Prize Sugars, distinguished as the same are or are not subject to Aliens Duty; with the Drawbacks to be allowed on the due Exportation thereof, within three Years from the Time of Importation: The said Duties and Drawbacks to be in Lieu and full Satisfaction of all Duties and Drawbacks now payable by Law for the same.

SUGARS.	If not subject to Aliens Duty.												If subject to Aliens Duty.											
	Duty on Importation except from *Great Britain*.				Duty on Importation from *Great Britain*.				Drawback on due Exportation.				Duty on Importation except from *Great Britain*.				Duty on Importation from *Great Britain*.				Drawback on due Exportation.			
	l.	s.	d.	20	l.	s.	d.	20	l.	s.	d.	20	l.	s.	d.	20	l.	s.	d.	20	l.	s.	d.	20
MUSCOVADO, for every 100 Wt. containing 112lbs.	2	13	2	$14\frac{2}{3}$	2	8	10	$14\frac{2}{3}$	2	11	0	$14\frac{2}{3}$	2	14	5	$0\frac{2}{3}$	2	9	0	$0\frac{2}{3}$	2	11	2	$0\frac{2}{3}$
WHITE, for every 100 Wt. containing 112lbs.	4	12	11	8	4	5	0	$1\frac{1}{3}$	4	8	11	$14\frac{2}{3}$	4	15	1	$12\frac{1}{3}$	4	5	2	9	4	9	2	$2\frac{1}{3}$
REFINED, for every 100 Wt. containing 112lbs.	10	8	1	$14\frac{2}{3}$	9	9	8	$14\frac{2}{3}$	9	18	11	$4\frac{2}{3}$	10	13	2	$9\frac{29}{42}$	9	10	2	$4\frac{29}{42}$	9	19	4	$14\frac{29}{42}$
PANELES, for every 100 Wt. containing 112lbs.	1	9	4	$14\frac{2}{3}$	1	7	2	$14\frac{2}{3}$	1	18	3	$14\frac{2}{3}$	1	10	0	$7\frac{2}{3}$	1	7	3	$17\frac{2}{3}$	1	8	4	$17\frac{2}{3}$

A. D. 1787.

CHAP. VIII.

An Act for granting to His Majeſty, His Heirs and Succeſſors, the ſeveral Duties therein mentioned upon Coffee.

Expired 25th March, 1788.

WE your Majeſty's moſt dutiful and loyal ſubjects the commons of Ireland in Parliament aſſembled, do moſt humbly beſeech your Majeſty that it may be enacted: and be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That from the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight inclusive, there ſhall be granted, raiſed, collected, levied, and paid to your Majeſty, your heirs and ſucceſſors, for and upon all coffee which ſhall be imported into this kingdom during the time aforeſaid, an additional duty of three pence for each pound weight, and a further additional duty of one pound fifteen ſhillings and three pence for every one hundred weight, and ſo in proportion for any greater or leſs quantity.

II. And be it further enacted, That the ſaid additional duty of three pence *per* pound, and all monies ariſing thereby, ſhall be paid to the truſtees appointed for the management of the hempen and flaxen manufactures of this kingdom, to be by them applied to encourage and ſupport the ſaid manufactures, and the trade thereof in this kingdom.

III. And for the better ſecuring the duties by this act granted to your Majeſty upon coffee to be conſumed in this kingdom, and to the intent that the ſame may not be too burthenſome on the importers of ſuch coffee as ſhall be re-exported to parts beyond the ſeas: be it enacted, That from and after the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, all ſuch coffee as ſhall be imported into this kingdom from any foreign parts upon the entry thereof at the cuſtom-houſe, and paying down in ready money net, without any diſcount or allowance whatſoever, the ſum of three ſhillings and ſix pence for every one hundred weight, and ſecuring the ſeveral remaining duties and ſubſidies due thereon, in like manner as the duties on tobacco are required by law to be ſecured in caſes where the importer deſires to warehouſe the ſame, ſhall be forthwith carried or put into ſuch warehouſe or warehouſes as ſhall be for that purpoſe provided at the charge of the reſpective importer or importers of ſuch coffee, and approved of by the commiſſioners of his Majeſty's revenue in Ireland, or any three or more of them for the time being, any law or ſtatute to the contrary notwithſtanding; and the ſaid importer or importers thereof, ſhall have power to garble and ſeparate ſuch coffee in ſuch warehouſes to make it merchantable, and the ſaid coffee ſo brought into ſuch warehouſe or warehouſes, ſhall not be taken or carried out from thence upon any account whatſoever other than as is herein mentioned, that is to ſay, ſuch of the ſaid coffee as ſhall be ſold, to be conſumed within this kingdom, ſhall be delivered out of ſuch warehouſe or warehouſes on payment of the duties ſecured thereon by the importer or importers as aforeſaid, and for ſuch of the ſaid coffee as ſhall be exported within three years after import, the duty of three ſhillings and ſix pence *per* hundred ſo paid down on import, ſhall be fully drawn back, and the ſecurity entered into for payment of the remaining duties, ſhall be cancelled and made void.

IV. Provided

A. D. 1787.

IV. Provided always, That the exporter ſhall perform all the requiſites, and give ſuch ſecurity as is uſual in caſes of drawback for not re-landing the ſame.

V. And be it further enacted, That every perſon who ſhall keep any coffee-houſe at any time between the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, and the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, ſhall take out a licenſe from the commiſſioners of his Majeſty's revenue, or from the collector of the diſtrict in which ſuch perſon ſhall reſide, for which he or ſhe ſhall pay the ſum of one ſhilling, and if any perſon ſhall keep any coffee-houſe within the time aforeſaid, without having taken out ſuch licenſe as aforeſaid, he or ſhe ſhall forfeit and loſe the ſum of twenty pounds, to be recovered by ſuch perſons, and in like manner as any other penalty for not taking out licenſe may be recovered.

VI. And be it further enacted, That all and every the duties and rates hereby granted, ſhall be raiſed, anſwered, collected, and paid unto your Majeſty, your heirs and ſucceſſors during the time aforeſaid, in like manner and by ſuch ways and means and methods, except as to bonding the ſame, or any allowance for diſcount or prompt payment, and by ſuch rules and directions, and under ſuch penalties and forfeitures, and with ſuch powers as are appointed, directed, and expreſſed in and by an act made in this kingdom in the fourteenth and fifteenth years of the reign of his late Majeſty Charles the ſecond, entitled, *An act for the ſettling of the exciſe and new impoſt upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted*; or by any other law now of force, relative to the revenue of exciſe in this kingdom, as fully and effectually to all intents and purpoſes, as if the ſame were particularly mentioned, ſpecified, and enacted in the body of this preſent act, with the like remedy of appeal to and for the party aggrieved, as in and by the ſaid act of exciſe, or any other law or laws now in being, relative to the duty of exciſe is provided.

VII. And be it further enacted, That neither the ſix-pence *per* pound nor any other fee, ſhall be payable to, nor be deducted or received by the vice-treaſurer or vice-treaſurers, receiver, or paymaſter-general, clerk of the pells, or any other officer or officers of this kingdom, for or on account of the iſſuing or payment of any ſum or ſums of money ariſing by, or which ſhall be received for or on account of the aids hereby granted to your Majeſty, or of any payment to be made in purſuance hereof.

CHAP. IX.

An Act for granting certain Aids, Duties, and Impoſitions to His Majeſty, His Heirs and Succeſſors, for the Time therein mentioned, and for giving Effect to a Treaty of Commerce and Navigation, concluded between His Majeſty and the Moſt Chriſtian King.

WHEREAS by a treaty of navigation and commerce, lately concluded between your Majeſty and his moſt Chriſtian Majeſty, wines, beer, cutlery, hard ware, cabinet ware and turnery, all works of iron, ſteel, copper and braſs, and all ſorts of cottons manufactured in the dominions of his moſt Chriſtian Ma- Expired 25 Mar. 1788.

A. D. 1787. Chap. 9.

jeſty in Europe; alſo woollens, whether knit or wove, including hoſiery, ſadlery, gauzes; alſo millinary made up of muſlin, lawn, cambrick or gauze, of the manufacture of France, or of any place belonging to or under the dominion of his moſt Chriſtian Majeſty in Europe; alſo linens, cambricks, earthen ware, pottery and porcelain, plate-glaſs, and glaſs-ware, are to be imported into this kingdom on payment of certain duties as in the ſaid treaty is particularly ſtipulated and agreed upon; in order therefore to carry the ſaid treaty into effect, and as a further ſupply towards the ſupport of your Majeſty's government, we your Majeſty's moſt dutiful and loyal ſubjects the commons of Ireland, in Parliament aſſembled, do moſt humbly beſeech your Majeſty, that it be enacted, and be it enacted, by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight inclusive, all wines and linens, being the produce or manufacture of France, imported into this kingdom, and upon all beer, cutlery, hardware, cabinet ware, and turnery, all works of iron, ſteel, copper and braſs, and all ſorts of cottons manufactured in the dominions of his moſt Chriſtian Majeſty in Europe; alſo woollens, whether knit or wove, including hoſiery, ſadlery, gauzes; alſo millinary made up of muſlin, lawn, cambrick, or gauze, of the manufacture of France, or of any place belonging to, or under the dominion of his moſt Chriſtian Majeſty in Europe; alſo cambricks, earthen-ware, pottery and porcelain, plate-glaſs and glaſs-ware, may be imported into this kingdom in any Britiſh or Iriſh built ſhip or veſſel, owned, navigated and regiſtered according to law, or in any French built ſhip or veſſel, wholly owned by the ſubjects of his moſt Chriſtian Majeſty, and whereof the maſter and three-fourths of the mariners, at the leaſt, are alſo ſubjects of his moſt Chriſtian Majeſty, from any port or place whatever in Europe belonging to, or under the dominion of his moſt Chriſtian Majeſty, upon due entry of ſuch goods at the cuſtom-houſe, in the port or place in this kingdom into which the ſame ſhall be reſpectively brought or imported, and on payment of the ſeveral and reſpective duties inſerted, deſcribed, and ſet forth in the ſchedule marked (No. 1), hereunto annexed, previous to the unſhipping or landing of ſuch goods reſpectively; and there ſhall be raiſed, levied, collected, and paid unto your Majeſty, your heirs and ſucceſſors, on the importation of ſuch goods, wares, and merchandizes into this kingdom during the time aforeſaid, the ſeveral duties reſpectively ſet forth in the ſaid ſchedule hereunto annexed; any law, cuſtom, or uſage to the contrary notwithſtanding, which ſeveral duties ſhall be paid down in ready money net, without any diſcount or allowance whatſoever for prompt payment, and ſhall be in lieu of all duties payable to your Majeſty, by any law or laws now of force in this kingdom.

II. Provided always, That nothing in this act contained ſhall extend, or be conſtrued to extend to permit or allow the importation of any French cambricks or lawns otherwiſe than in bales, caſes, or boxes covered with ſackcloth or canvas, each of which bales, caſes, or boxes ſhall contain one hundred whole pieces or two hundred demi or half pieces of ſuch cambricks or lawns, and in caſe any French cambricks or lawns ſhall be imported in any other form or manner, or in any leſs quantity than as aforeſaid, the ſame ſhall be and are hereby declared to be forfeited, and ſhall and may be ſeized by any officer or officers of the revenue.

III. And whereas it is ſtipulated in the ſaid treaty of navigation and commerce, that all articles of the growth, produce, or manufacture of the dominions of the two ſovereigns in Europe not included in the ſixth article of the ſaid treaty ſhall be mutually imported on payment of duties as low as are payable on the importation

tation of like articles from any other European nation: And whereas all ſuch articles included in the ſaid ſixth article of the ſaid treaty, ſo far as the ſame relates to this kingdom are contained in the ſchedule hereunto annexed: be it enacted, That for and upon all articles, the growth, produce or manufacture of France, or of any place belonging to or under the dominion of his moſt Chriſtian Majeſty in Europe not mentioned in the ſaid ſchedule, which ſhall be imported into this kingdom during the time aforeſaid, directly from France, or from any place belonging to or under the dominion of his moſt Chriſtian Majeſty in Europe, no higher duties ſhall be raiſed, levied, and paid unto your Majeſty, your heirs and ſucceſſors than are payable on the importation of the like articles from any other foreign European nation imported into this kingdom; any law, uſage, or cuſtom to the contrary notwithſtanding.

IV. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight inclusive, any ſort of French wine may be imported into this kingdom in bottles or flaſks either for ſale or otherwiſe; any law, cuſtom, or uſage to the contrary notwithſtanding.

V. Provided always, That if any of the wines mentioned in the ſaid ſchedule hereunto annexed, upon which the duties hereby granted are charged upon the importation thereof, ſhall after payment thereof be again exported by any merchant or merchants to any place except the Britiſh ſettlements on the coaſt of Africa, or the Britiſh plantations in America, or the Weſt Indies, within three years after the importation thereof; and if due proof be firſt made by certificate from the proper officer of the due entry and payment of the ſaid duties, and that all other requiſites have been performed, which are by law required to be performed for obtaining drawbacks, that then the ſeveral drawbacks upon the ſaid wines in the ſchedule hereunto annexed, marked, number 2, reſpectively mentioned, ſhall without any delay or reward be repaid for each ton thereof, and ſo in proportion for any greater or leſs quantity, unto ſuch merchant or merchants ſo exporting the ſame, within one month after demand thereof, any thing herein contained to the contrary notwithſtanding.

VI. And be it further enacted, That the value of ſuch goods, wares, or merchandize, according to which the duties hereby impoſed and aſcertained and ſet forth in the ſaid ſchedule number 1, hereunto annexed, are to be anſwered, levied, collected and paid, ſhall in all caſes be taken to be ſo much as ſuch imported goods, wares, or merchandize reſpectively, are really worth at the port of importation, and that ſuch value and price ſhall be aſcertained by the declaration of the importer or proprietor of ſuch goods, in manner and form following, (that is to ſay,)

I A. B. do hereby declare, that the true and real value of the goods above mentioned, (mentioning each and every ſpecies of the ſaid goods reſpectively, as they are in the port in which they ſhall be imported,) *doth not exceed reſpectively the reſpective ſums of* *and that the ſaid goods are of the growth, production, or manufacture of* *and that I am the (importer or proprietor thereof) and I do enter the ſame at the value of*

Witneſs my hand *day of*

A. B.

The above declaration ſigned the *day of*

in the preſence of

Which declaration ſhall be written on the warrant of the entry of ſuch goods, wares, or merchandize, and ſhall be ſubſcribed with the name of the importer or proprietor thereof, in the preſence of one of the principal officers of the revenue of the port of importation, who ſhall certify the ſame under his hand; and ſuch declaration ſo made and ſigned, ſhall be to all intents and purpoſes whatever, of the ſame force and effect, and the importers or proprietors of ſuch goods, wares, or merchandize, ſhall be in every reſpect bound by ſuch declaration, as fully and effectually, as if the value of ſuch goods, wares, or merchandize had been as heretofore aſcertained by the oath or affirmation of ſuch importer or proprietor; and if upon view and examination thereof by the proper officers of the revenue, it ſhall appear to them that ſuch goods, wares, or merchandize, or any of them, are not valued by the declaration of the importer or proprietor, according to the true price or value thereof, and according to the true intent and meaning of this act, that then, and in ſuch caſe, it ſhall and may be lawful for the ſaid officers of your Majeſty's revenue as ſoon as conveniently may be, and without any unneceſſary delay to take and detain ſuch goods, wares, and merchandize, and to cauſe the ſame to be carried and conveyed into your Majeſty's warehouſe, or otherwiſe properly ſecured at the port of importation, for the uſe and benefit of your Majeſty, and the commiſſioners of the revenue, or any three of them are hereby reſpectively impowered to direct the collector of the port in this kingdom into which ſuch goods, wares, or merchandize may have been imported, to pay out of any money in his or their hands, ariſing from any revenue to the importer or proprietor of ſuch goods, wares, or merchandize, the value thereof ſo aſcertained as aforeſaid, together with an addition of ten pounds *per centum* thereon; and alſo the duties paid on the importation of ſuch goods, but without any further allowance either on account of freight or any other charge or expence whatever, which payment the ſaid commiſſioners of your Majeſty's revenue are hereby directed to cauſe to be made within fifteen days after the ſaid goods ſhall have been ſo taken and detained.

VII. And be it further enacted, That ſuch payment ſo made to the importer or proprietor of ſuch goods, wares, or merchandize reſpectively ſhall be deemed and taken to be in full ſatisfaction for the ſame to all intents and purpoſes, as if the ſaid goods, wares, or merchandize reſpectively had been regularly ſold; and it ſhall and may be lawful for the ſaid commiſſioners, whether the value of the goods, wares, or merchandize ſo reſpectively aſcertained as aforeſaid, together with the addition of ten pounds *per centum* thereon, and alſo of the duties paid on the importation thereof be demanded or not, to cauſe the ſaid goods, wares, or merchandize reſpectively to be fairly and publickly ſold to the beſt advantage, and in caſe there ſhall be any overplus remaining from the produce of ſuch ſale, after deducting the value ſo aſcertained as aforeſaid, together with the addition of ten pounds *per centum* thereon, and of the duties paid on the importation; and alſo the charges ariſing from the warehouſing and ſale of ſuch goods, the ſaid commiſſioners ſhall and may order one moiety of ſuch overplus to be paid to the ſeveral and reſpective officers of the revenue concerned in the view and examination of ſuch goods, wares, or merchandize, as an encouragement for the faithful diſcharge of their duty, and the other moiety of ſuch overplus, together with the amount of the value of the goods ſo aſcertained as aforeſaid, with the addition of ten pounds *per centum*; and alſo of the duties paid on the importation thereof, ſhall be paid into the hands of the collector of the port within which the ſaid goods ſhall have been ſold; but in caſe it ſhall ſo happen that the produce of ſuch ſale, after deducting the charges ariſing from the warehouſing, ſecuring, or ſale of ſuch goods ſhall not amount to ſo much as the value of ſuch goods ſo aſcertained as aforeſaid, with the addition of ten pounds *per centum* thereon, and of the duties

paid on the importation thereof, that then and in ſuch caſe the whole produce of the ſale of ſuch goods, after deducting the charge ariſing from the warehouſing, ſecuring, and ſale thereof ſhall be paid to the collector of the port within which ſuch goods ſhall have been ſo ſold.

VIII. And be it further enacted, That whatever money ſhall be paid into the hands of any ſuch collector on account of the produce of ſuch ſale, ſhall be by him accounted for in like manner as if ſuch money had been received by him for or on account of the duties hereby granted.

IX. And be it further enacted, That the proper officer or officers do keep a ſeparate and diſtinct account of the ſeveral articles upon which duties are impoſed by this act which ſhall be imported, whereon the hereditary duties are or ſhall be changed, altered, or removed by this act, and that he or they do regularly enter what thoſe hereditary duties would amount to on ſuch articles ſo imported, if the ſame were to have continued payable thereon, and that ſo much money ariſing from the ſeveral aids and duties impoſed by this act as the ſaid hereditary duties would have ſo amounted to, ſhall be regularly and duly placed to the account of your Majeſty's hereditary revenue.

X. And be it further enacted, That the ſeveral and reſpective duties, rates, and impoſitions hereby granted, ſhall be raiſed, anſwered, collected, and paid unto your Majeſty, your heirs and ſucceſſors, during the time aforeſaid, in like manner, except as to bonding the ſame, or any allowance for diſcount or prompt payment, and all forfeitures hereby impoſed, ſhall be ſued for, and recovered by ſuch ways, means, and methods, and by ſuch rules and directions, and with ſuch powers as are appointed, directed, and expreſſed for raiſing, anſwering, collecting, and paying duties, and ſuing for and recovering forfeitures in and by an act made in this kingdom in the fourteenth and fifteenth years of his late Majeſty Charles the ſecond, entitled, *An act for the ſettling of the exciſe or new impoſt upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted*, or by any other law now of force relative to the revenue of exciſe in this kingdom as fully and effectually to all intents and purpoſes as if the ſame were particularly mentioned, ſpecified, and enacted in the body of this preſent act, with like remedy of appeal to and for the party aggrieved, as in and by the ſaid act of exciſe or any other law or laws now in being relative to the duty of exciſe is provided.

XI. And be it further enacted, That the ſix-pence *per* pound, and all other fees which ſhall or may be payable to the vice-treaſurer or vice-treaſurers, receiver, or paymaſter-general, clerk of the pells, or any other officer or officers of this kingdom, upon iſſuing or payment of any ſum or ſums of money which ſhall or may ariſe out of, or ſhall or may be received for or on account of the ſeveral duties and aids hereby granted to your Majeſty, ſhall be applied by the ſaid vice-treaſurer, or vice-treaſurers, receiver, or paymaſter-general, for the uſe of your Majeſty, your heirs and ſucceſſors, in aid and addition to the duties hereby granted, and ſhall be duly accounted for by him or them.

XII. And be it further enacted, That the ſaid ſchedules herein before mentioned, and which are hereunto annexed, ſhall be deemed and taken as part of this act to all intents and purpoſes whatſoever.

A. D. 1787. Chap. 9.

No. I.

A SCHEDULE of the Duties to be paid on certain Goods, Wares, and Merchandize, being of the Growth, Produce, or Manufacture of the *European* Dominions of His Moſt Chriſtian Majeſty, which ſhall be imported into this Kingdom, from the Twenty-fifth Day of *March*, One thouſand ſeven hundred and eighty-ſeven, to the Twenty-fifth Day of *March*, One thouſand ſeven hundred and eighty-eight inclusive, to be paid down in ready Money net, without Diſcount or Allowance, and to be in Lieu and full Satisfaction of all Duties of Cuſtoms and Exciſe payable thereon, by Virtue of any Act or Acts of Parliament heretofore made in this Kingdom.

		DUTY. £. s. d. 20ths.
WINES, being the produce or manufacture of the European dominions of his moſt Chriſtian Majeſty, which ſhall be imported.		
The ton containing 252 gallons.		
If filled and imported,	Subject to aliens duty,	36 4 10 4
	Not ſubject to aliens duty,	35 0 4 4
If unfilled, and imported,	Subject to aliens duty,	33 14 1 4
	Not ſubject to aliens duty,	32 12 0 12
And ſo in proportion for any greater or leſs quantity.		
BEER, of the manufacture of the European dominions of his moſt Chriſtian Majeſty, imported directly from thence into this kingdom, in ſhips of the built of either country, or Britiſh built, owned and navigated according to law, for every one hundred pounds of the value thereof —— —— ——		30 0 0
And ſo in proportion for any greater or leſs value.		
——Of the manufacture of the European dominions of his moſt Chriſtian Majeſty, imported directly from thence into this kingdom, in ſhips of the built of either country, or Britiſh built, owned and navigated according to law, for and upon every thirty two gallons thereof, a further duty of —— ——		0 4 1
And ſo in proportion for any greater or leſs quantity.		
CABINET WARE, TURNERY, and MUSICAL INSTRUMENTS, of the manufacture of the European dominions of his moſt Chriſtian Majeſty, imported into this kingdom directly from thence, in ſhips of the built of either country, or Britiſh built,		

	DUTY. £. s. d.
built, owned and navigated according to law, for every one hundred pounds value thereof	10 0 0
And ſo in proportion for any greater or leſs value.	
ARTICLES made of iron and ſteel ſeparately or mixed, or worked or mounted with other ſubſtances, ſuch articles not exceeding in their value two pounds fourteen ſhillings and two pence Iriſh currency the hundred weight, being of the manufacture of the European dominions of his moſt Chriſtian Majeſty, and imported directly from thence into this kingdom, in ſhips of the built of either country, or Britiſh built, owned and navigated according to law, for every one hundred pounds of the value thereof	5 0 0
And ſo in proportion for any greater or leſs value.	
ARTICLES made of iron and ſteel ſeparately or mixed, or worked or mounted with other ſubſtances, and exceeding in their value two pounds fourteen ſhillings and two pence Iriſh currency the hundred weight; and all buckles, buttons, knives, or ſciſſars, and all other articles of hardware or cutlery, and all articles made of copper or braſs, ſeparately or mixed, or worked or mounted with other ſubſtances, all ſuch articles being of the manufacture of the European dominions of his moſt Chriſtian Majeſty, and imported directly from thence into this kingdom, in ſhips of the built of either country, or Britiſh built, owned and navigated according to law, for every one hundred pounds value thereof	10 0 0
And ſo in proportion for any greater or leſs value.	
MANUFACTURES of cotton, whether knit or wove, including hoſiery, being of the manufacture of the European dominions of his moſt Chriſtian Majeſty, and imported directly from thence into this kingdom, in ſhips of the built of either country, or Britiſh built, owned and navigated according to law, for every one hundred pounds value thereof	12 0 0
And ſo in proportion for any greater or leſs value.	
WOOLLEN MANUFACTURES of all ſorts, whether knit or wove, including hoſiery, being of the manufacture of the European dominions of his moſt Chriſtan Majeſty, and imported directly from thence into this kingdom, in ſhips of the built of either country, or Britiſh built, owned and navigated according to law, for every one hundred pounds of the value thereof	12 0 0
And ſo in proportion for any greater or leſs value.	
CAMBRICKS, of the manufacture of the European dominions of his moſt Chriſtian Majeſty, imported directly from thence into this kingdom, in ſhips of the built of either country, or Britiſh built, owned and navigated according to law, viz.	
The demi piece not exceeding ſeven yards, and three quarters of a yard in length, and not exceeding ſeven eighths of a yard in breadth, or not being above the value of two pounds fourteen ſhillings and two pence Iriſh currency	0 5 5
And ſo in proportion for any greater quantity.	
The demi piece of ſeven yards and three quarters in length, exceeding ſeven eighths of a yard in breadth, or being above the value of two pounds fourteen ſhillings and two pence Iriſh cur-	

	DUTY. £. s. d. 20ths.
rency, for every one hundred pounds of the value of all such cambricks so imported in demi pieces ——	10 0 0
And so in proportion for any greater or less value.	
LAWNS of the manufacture of the European dominions of his most Christian Majesty, imported directly from thence into this kingdom, in ships of the built of either country, or British built, owned and navigated according to law, viz.	
The demi piece not exceeding seven yards and three quarters of a yard in length, and not exceeding one yard and one quarter of a yard in breadth, or not being above the value of two pounds fourteen shillings and two pence Irish currency —— ——	0 5 5
And so in proportion for any greater quantity.	
The demi piece of seven yards and three quarters of a yard in length, exceeding one yard and one quarter of a yard in breadth, or being above the value of two pounds fourteen shillings and two pence Irish currency, for every one hundred pounds of the value of all such lawns so imported in demi pieces	10 0 0
And so in proportion for any greater or less value.	
GAUZES of all sorts, of the manufacture of the European dominions of his most Christian Majesty, which shall be imported in ships of the built of either country, or British built, owned and navigated according to law, for every one hundred pounds of the value thereof ——	10 0 0
And so in proportion for any greater or less value.	
PORCELAIN, EARTHEN WARE, and POTTERY, of the manufacture of the European dominions of his most Christian Majesty, which shall be imported directly from thence into this kingdom, in ships of the built of either country, or British built, owned and navigated according to law, for every one hundred pounds value thereof ——	12 0 0
And so in proportion for any greater or less value.	
LINEN, of the manufacture of the European dominions of his most Christian Majesty, which shall be imported into this kingdom, viz.	
Damask tabling, the yard —— ——	0 0 10 $11\frac{21}{37}$
Damask towelling and napkining, the yard ——	0 0 3 $19\frac{11}{37}$
Diaper tabling, the yard —— ——	0 0 6 $12\frac{3}{37}$
Diaper towelling and napkining, the yard ——	0 0 2 $4\frac{3}{37}$
Diaper napkins, the dozen —— ——	0 3 3 $14\frac{3}{37}$
Linen, of the manufacture of the European dominions of his most Christian Majesty, which shall be imported, not otherwise enumerated or described, for each ell thereof —— —— —— ——	0 0 4 $8\frac{4}{37}$
Sail cloth of the manufacture of the European dominions of his most Christian Majesty, which shall be imported, for every one hundred pounds value thereof ——	11 0 8
And so in proportion for any greater or less value.	
PLATE GLASS, and GLASS WARE, of the manufacture of the European dominions of his most Christian Majesty, which shall be imported directly from thence in ships of the built	

	DUTY. £. s. d.	A. D. 1787. Chap. 9.
built of either country, or Britiſh built, owned and navigated according to law, for every one hundred pounds of the value thereof —— —— ——	12 0 0	
And ſo in proportion for any greater or leſs value.		
SADLERY of the manufacture of the European dominions of his moſt Chriſtian Majeſty, which ſhall be imported directly from thence in ſhips of the built of either country, or Britiſh built, owned and navigated according to law, for every one hundred pounds value thereof —— ——	15 0 0	
And ſo in proportion for any greater or leſs value.		
MILLINERY made up of muſlin, lawn, cambrick, or gauze of any kind, or of any other article herein before mentioned, being of the manufacture of the European dominions of his moſt Chriſtian Majeſty, which ſhall be imported directly from thence in ſhips of the built of either country, or Britiſh built, owned and navigated according to law, for every one hundred pounds of the value thereof —— ——	12 0 0	
And ſo in proportion for any greater or leſs value.		
—— If any other article not herein before mentioned, which may be legally imported into this kingdom, ſhall be uſed in ſuch millinery, duties ſhall be paid thereon, as low as are or may be payable on the like articles imported from any other foreign European nation.		

No. 2.

A SCHEDULE of the Drawbacks upon every Ton of *French* Wine exported to any Place except the *British* Settlements on the Coaſt of *Africa*, or the *Britiſh* Plantations in *America* or the *Weſt Indies*, as the ſame has been imported, Filled or Unfilled, ſubject to Aliens Duty, or otherwiſe, if the ſame ſhall be regularly exported within Three Years after the Importation thereof: The ſaid Drawbacks to be in Lieu and full Satisfaction of all Drawbacks payable by any Act of Parliament heretofore made in this Kingdom.

Not having paid Aliens Duty.				Having paid Aliens Duty.			
Filled.		Unfilled.		Filled.		Unfilled.	
l.	s. d. 20ths.	l.	s. d. 20ths.	l.	s. d. 20ths.	l.	s. d. 20ths.
31	10 4 4	29	9 0 12	31	11 6 4	29	10 1 4

A. D. 1787.

CHAP. X.

An Act for Granting to His Majesty, His Heirs and Successors, several Duties therein mentioned, to be levied by the Commissioners for managing the Stamp Duties.

Expired 25th March 1788.

WE your Majesty's most dutiful and loyal subjects the commons of Ireland, in Parliament assembled, being desirous to raise such aids and supplies as may be sufficient to support with honour and dignity your Majesty's government, do humbly present to your Majesty the free gift of the rates and duties herein after mentioned, and do beseech your Majesty that it may be enacted, and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons in this present Parliament assembled, and by the authority of the same, That from and after the twenty-fifth day of March, one thousand seven hundred and eighty seven, until the twenty-fifth day of March, one thousand seven hundred and eighty-eight inclusive, there shall be, throughout the kingdom of Ireland, raised, collected, levied, and paid unto your Majesty, your heirs and successors, the several and respective rates, impositions, duties, charges, and sums of money following, that is to say, for and upon the several matters and things expressed in the schedule hereunto annexed, the several and respective rates, impositions, duties, charges, and sums of money in the said schedule medtioned; and for every advertisement to be contained or published in any Gazette, news-paper, journal or daily accounts, to be published weekly or oftner, or in any other printed paper or pamphlet whatsoever, being dispersed or made publick yearly, monthly, or at any other interval of time within the time aforesaid, a duty of one shilling; and a further duty for the same, after the rate of one shilling for every ten lines which every such advertisement shall contain over and above the first ten lines; no such line to exceed in length twenty m's of the letter called long primmer, or two inches and three quarters of an inch; and for and upon every pamphlet or paper, not exceeding twelve sheets in octavo, or in a lesser page, and not exceeding twelve sheets in quarto, or twenty sheets in folio, so printed, a duty after the rate of two shillings for every sheet of any kind of paper which shall be contained in one printed copy, or impression thereof; and for and upon all insurances for insuring houses, furniture, goods, wares, merchandizes, or other property from loss by fire, which shall be made at any time between the twenty-fifth day of March, one thousand seven hundred and eighty-seven, and the twenty-fifth day of March, one thousand seven hundred and eighty-eight inclusive, a duty after the rate of one shilling for every one hundred pounds insured thereby

II. And be it further enacted, That in case any such advertisement shall be printed in lines exceeding such length as aforesaid, then, and in that case there shall be paid for every such advertisement treble the duties herein before mentioned.

III. And be it further enacted, That every deed, instrument, note, or memorandum, letter, muniment, or writing, for or relating to the payment of any sum of money, or for making any valuable consideration for or on the loss of any ship or vessel, goods, monies, or effects, or upon any loss by fire, or for any loss whatsoever, or for or upon any life or lives, shall be construed, deemed, and adjudged to be policies of insurance, within the meaning of this act.

A. D. 1787. Chap. 10.

IV. And be it further enacted, That every deed, inſtrument, note, memorandum, letter, or other muniment, or writing, between the captain and maſter, or owner of any ſhip or veſſel, and any merchant, trader, or other perſon in reſpect of the freight or conveyance of any goods, money, wares, merchandizes, or effects, laden, or to be laden, on board of any ſuch ſhip or veſſel, ſhall be deemed and adjudged to be a charter party within the meaning of this act.

V. And for correcting abuſes committed by arreſting perſons without any writ, or legal proceſs to juſtify the ſame, by means whereof, the payment of the duty hereby given to the crown upon ſuch proceſs may be evaded: be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, every officer or clerk belonging, or that ſhall hereafter belong to the court of king's bench, court of common-pleas, or court of exchequer, who ſhall ſign any writ or proceſs before judgment, to arreſt any perſon or perſons thereupon, ſhall at the time of ſigning thereof ſet down upon ſuch writ or proceſs, the day and year of the ſigning of the ſame, which ſhall be entered upon the remembrance roll, or in the book wherein the abſtract of ſuch writ or proceſs ſhall be entered, upon pain to forfeit the ſum of ten pounds for every offence, or neglect of ſuch officer, or clerk as aforeſaid; ſuch forfeiture to be recovered by civil bill, one moiety thereof to the uſe of your Majeſty, your heirs and ſucceſſors, and the other moiety to him, her, or them who ſhall inform and ſue for the ſame.

VI. And be it further enacted, That all books and pamphlets, ſerving chiefly for the purpoſe of an almanack, by whatever name or names entitled or deſcribed, are and ſhall be charged with the duty impoſed by this act on almanacks, but not with any of the duties charged by this act on pamphlets, or any other printed papers, any thing herein contained to the contrary notwithſtanding.

VII. Provided always, That this act or any thing therein, ſhall not extend to charge any bill of exchange, accounts, bills of parcels, bills of fees, or any bills or notes (not ſealed) for payment of money at ſight, or upon demand, or at the end of certain days of payment.

VIII. Provided alſo, That nothing in this act contained ſhall extend to charge the probat of any will, or letters of adminiſtration of any common ſeaman or ſoldier who ſhall be ſlain or die in his Majeſty's ſervice, a certificate being produced from the captain or commander of the ſhip or veſſel, or captain or commanding officer of the troop or company under whom ſuch ſeaman or ſoldier ſerved at the time of his death; of the truth whereof an oath (or if by a quaker a ſolemn affirmation) ſhall be made before the proper judge or officer by whom ſuch probat or adminiſtration ought to be granted, which oath or affirmation ſuch judge or officer is hereby authorized and required to adminiſter, and for which no fee or reward ſhall be taken.

IX. Provided alſo, That none of the rates, duties, or ſums of money impoſed by this act, ſhall be raiſed, levied, collected, or paid, or be payable unto your Majeſty by virtue of this act, by any perſon or perſons who ſhall be admitted to ſue or defend in *forma pauperis*, ſo far as relates to the ſuit in which he, ſhe, or they ſhall be ſo admitted to ſue or defend.

X. Provided alſo, That this act or any clauſe therein contained, ſhall not be conſtrued to charge with any duty, any warrant made by, or recognizance taken before any juſtice or juſtices of the peace, or any proceedings of any court martial which relate to any trial of any common ſoldier, but ſuch warrants, recognizances and proceedings ſhall be and are hereby declared to be exempted from the payment of any of the duties impoſed by this act.

XI. Provided alſo, That this act ſhall not extend to charge with any of the duties aforeſaid, any act of Parliament, proclamations, orders of council, forms of prayer

and thankſgiving, or any acts of ſtate which ſhall be ordered by your Majeſty, your heirs and ſucceſſors, or by the lord lieutenant or other chief governor or chief governors of this kingdom for the time being to be printed, or the printed votes or other matters which are or ſhall be ordered to be printed by either houſe of Parliament, any books commonly uſed in any of the ſchools in Ireland, or any books containing only matters of devotion or piety, or any ſingle advertiſement printed by itſelf, or the weekly bills of mortality, or the daily accounts or bills of goods imported and exported, ſo as ſuch daily accounts or bills of goods imported and exported do contain no other matter than accounts imported into, and exported from this kingdom, and the particulars relating to ſuch imports and exports, and ſo as the ſame be printed and publiſhed by ſuch officer or officers as ſhall be authorized thereto by the lord lieutenant general or other chief governor or chief governors of this kingdom for the time being; any thing herein contained to the contrary notwithſtanding.

XII. And be it further enacted, That all accounts or bills of goods imported or exported, printed or publiſhed by any other perſon or perſons, except ſuch officer or officers authorized as aforeſaid, whether printed or publiſhed daily, weekly, monthly, or at any other time or times, or publiſhed as accounts, or as abſtracts of accounts, or in any other manner whatſoever, ſhall be, and are hereby deemed to be daily accounts, or bills of goods imported and exported, and ſubject to the duties hereby impoſed, and ſhall pay duty in proportion to the number of days, accounts of imports or exports contained therein; that is to ſay, the ſum of one penny for each and every day's account or abſtract of each and every day's accounts of imports or exports, which ſhall appear to be included in each and every of ſuch publications.

XIII. Provided alſo, That nothing herein contained ſhall extend or be conſtrued to ſubject the books of any corporate body to any ſtamp or duty whatſoever.

XIV. And be it further enacted, That a diſtinct account ſhall be kept by the receiver general of the ſtamp duties, of the money ariſing from the duty of five pounds, in the ſaid ſchedule mentioned on the admiſſion of any ſtudent or barriſter into the ſociety of King's Inns, and that the ſame ſhall be paid to the treaſurer of the ſaid ſociety, to be applied by him in ſuch manner as ſhall be directed by the ſaid ſociety.

XV. And be it further enacted, That for the better and more effectually levying, collecting, and paying unto your Majeſty, your heirs and ſucceſſors, the ſeveral and reſpective duties hereby granted, it ſhall and may be lawful for your Majeſty, or the lord lieutenant, or other chief governor or chief governors of this kingdom for the time being, from time to time, to nominate and appoint ſuch perſons as your Majeſty, your heirs or ſucceſſors, or the lord lieutenant or other chief governor or governors of this kingdom for the time being, ſhall think fit, to be commiſſioners or officers for the ſtamping and marking of vellum, parchment and paper, and managing the duties thereupon; and that the commiſſioners ſo to be appointed ſhall keep their head office in ſome convenient place within the city of Dublin, and the ſaid commiſſioners or the major part of them, are hereby empowered under their hands and ſeals, to appoint ſuch inferior officers, with the conſent and approbation of the lord lieutenant, or other chief governor or governors of this kingdom for the time being, for the marking or ſtamping of vellum, parchment and paper, and for the better collecting or levying the duties hereby granted to your Majeſty, your heirs and ſucceſſors, as they at their diſcretion ſhall think proper.

XVI. And whereas it may be difficult to prove that the commiſſioners and other officers for managing and collecting the duties on vellum, parchment and paper heretofore appointed, or who have held, or who do now, or may hereafter actually

A. D 1787. Chap. 10.

hold ſuch offices reſpectively, have performed the requiſites preſcribed by law to entitle them to execute the ſaid offices reſpectively, and queſtions may ariſe thereon touching the validity of acts done or to be done by the ſaid commiſſioners and officers, and the validity of the types, marks, and ſtamps which have been or may be uſed for the marking of the ſaid duties, and of the impreſſions made therewith: be it further enacted, That all types, marks, and ſtamps heretofore uſed by the ſaid commiſſioners, or by any officer or officers acting under their authority for marking the ſaid duties, and all impreſſions made therewith on any deeds, records or writings whatſoever, ſhall be, and the ſame and every of them are hereby declared lawful and valid to all intents and purpoſes; and that in all actions, ſuits, indictments, informations, proſecutions, and proceedings whatſoever, touching any of the matters contained in this act, or for or touching any act or acts heretofore done or hereafter to be done by the ſaid commiſſioners and officers, or any of them, in virtue or under colour of their reſpective offices, it ſhall be deemed and taken that the ſaid commiſſioners and officers have performed the ſeveral requiſites preſcribed by law to entitle them to execute the ſaid offices reſpectively.

XVII. Provided always, and be it further enacted, That the ſeveral commiſſioners and officers heretofore appointed for the ſtamping or marking of vellum, parchment, and paper, and managing the duties thereupon, and now actually holding and exerciſing ſuch offices reſpectively, as alſo ſuch other commiſſioners and officers as ſhall be hereafter appointed purſuant to this act, ſhall, during the continuance of this act, for the more effectually levying the ſeveral duties hereby granted, continue to act in the ſeveral offices to which they have been, or ſhall be ſo appointed, or which they now actually hold or exerciſe, in like manner, with the ſame powers and authorities, and ſubject to the ſame reſtrictions and limitations as are mentioned in former acts granting ſtamp duties unto your Majeſty, or any of them, ſave as herein is otherwiſe directed, unleſs ſuch commiſſioners or inferior officers ſhall be ſooner removed from ſuch offices by the lord lieutenant, or other chief governor or governors of this kingdom for the time being, or unleſs ſuch inferior officers ſhall be ſooner removed from ſuch offices by the ſaid commiſſioners, with the conſent and approbation of the ſaid lord lieutenant, or other chief governor or chief governors of this kingdom for the time being.

XVIII. And be it further enacted, That the types, marks, and ſtamps already kept or uſed for denoting and marking on vellum, parchment, and paper, the ſeveral and reſpective duties granted by the ſaid acts, or any of them, or hereafter to be kept or uſed at the ſaid head office, for denoting and marking on vellum, parchment, and paper, the ſeveral and reſpective duties hereby granted, ſhall be the only true and lawful types, marks, and ſtamps, for the ſtamping and impreſſing of all vellum, parchment, and paper, on which any of the ſeveral and reſpective things herein before directed to be charged, have been or ſhall be engroſſed or written; and that from time to time, as often as ſuch types, marks, or ſtamps, or any of them, ſhall be worn out, or otherwiſe become unſerviceable, the ſaid commiſſioners may cauſe the ſame to be repaired and rendered fit for uſe, or cauſe renewals thereof, or ſimilar types, marks and ſtamps to be made and uſed, if they ſhall think proper ſo to do; and that where ſuch types, marks, or ſtamps, ſhall not ſpecifically denote the duties chargeable by this act, two or more of ſuch types, marks, or ſtamps, the duties denoted whereby ſhall in the whole amount to the duties chargeable by this act, may be uſed for marking and impreſſing vellum, parchment, and paper, with the ſaid duties; and the ſaid commiſſioners may cauſe to be provided new types, marks, or ſtamps for denoting the ſaid duties, or any of them, if they ſhall think proper ſo to do, and to ſtamp and mark vellum, parchment, and paper, chargeable with ſuch duties, with the ſame.

XIX. And

XIX. And be it further enacted, That the devices or marks uſed, or to be uſed for denoting and marking on vellum, parchment, and paper, the ſaid duties or any of them, may be changed, or altered from time to time as your Majeſty, your heirs and ſucceſſors, or the lord lieutenant or other chief governor or chief governors of this kingdom for the time being, ſhall think fit: provided that whenſoever ſuch devices or marks ſhall be changed, varied, or altered, then and in every ſuch caſe, publick notice of ſuch change, variation, or alteration, ſhall be given by advertiſement in the Dublin Gazette, and in ſome other publick newspaper, a convenient time before the types, marks, or ſtamps on which ſuch new devices or marks ſhall be made, be uſed.

XX. And be it further enacted, That all courts of juſtice, and judges whatſoever, ſhall without allegation or proof on that behalf, take judicial notice of the ſeveral types, marks, and ſtamps kept or uſed as aforeſaid, as and for the only true and lawful types, marks, and ſtamps for the purpoſes herein mentioned.

XXI. And be it further enacted, That the ſaid commiſſioners heretofore appointed, or hereafter to be appointed by your Majeſty, your heirs and ſucceſſors, or by the lord lieutenant, or other chief governor or governors of this kingdom for the time being as aforeſaid, or the major part of ſuch commiſſioners, ſhall and may from time to time as they ſhall ſee occaſion, appoint one or more fit perſon or perſons to attend in any court or courts, office or offices, which perſon or perſons ſhall have full power and authority to inſpect and examine the vellum, parchment, and paper, upon which any of the matters or things aforeſaid, have been or ſhall be engroſſed or written, or put, and alſo the marks or ſtamps thereupon, and alſo all other matters and things tending to ſecure to your Majeſty the duties ariſing by this act or any former act, whereby any duties were granted to your Majeſty, your heirs and ſucceſſors, upon ſtamped vellum, parchment, and paper; and that the judges in the ſeveral courts, and ſuch others to whom it may appertain, at the requeſt of the ſaid commiſſioners, or of any two of them, ſhall make ſuch orders in the reſpective courts, and do ſuch other matters and things for the better ſecuring of the ſaid duties, as ſhall be lawfully and reaſonably deſired in that behalf; and that every commiſſioner and other officer, before he proceeds to the execution of his office under ſuch appointment, ſhall take and ſubſcribe the oath preſcribed by and mentioned in an act paſſed in the twenty-third and twenty-fourth years of your Majeſty's reign, entitled, *An act for granting to his Majeſty, his heirs and ſucceſſors, ſeveral duties upon ſtamped vellum, parchment, and paper*, to be adminiſtered as in ſaid act is mentioned: provided that nothing in this act contained, ſhall affect or be conſtrued to affect, an act paſſed in this kingdom in the twenty-firſt and twenty-ſecond years of your Majeſty's reign, entitled, *An act to regulate the qualification of perſons appointed to offices in this kingdom, wherein two or more grantees act under one grant, commiſſion, or appointment*, but that the ſaid act and every part thereof, ſhall remain in full force.

XXII. And be it further enacted, That the ſaid commiſſioners and other officers heretofore appointed, and hereafter to be appointed as aforeſaid, and all officers employed, or to be employed, or entruſted by or under them as aforeſaid, ſhall, from time to time, in and for the better execution of their ſeveral offices and truſts, obſerve and perform ſuch rules, methods, and orders as they reſpectively have received, or ſhall receive from time to time from the lord lieutenant or other chief governor or governors of this kingdom for the time being; and that the ſaid commiſſioners ſhall take ſpecial care that the ſeveral parts of this kingdom from time to time, be ſufficiently furniſhed with vellum, parchment, and paper, ſtamped or marked as aforeſaid, ſo that your Majeſty's ſubjects may have it in their election to buy the ſame of the officers or perſons to be employed by the ſaid commiſſioners, at the uſual or moſt common rates above the ſaid duty, or to bring their own vel-

A. D. 1787. Chap. 10.

lum, parchment, and paper, to be ſtamped as aforeſaid, or to furniſh themſelves from others who ſhall have done the ſame.

XXIII. And whereas, heretofore a practice prevailed to inſert in one ſkin of parchment, on which bills, anſwers, and other pleadings in equity were engroſſed or written, twenty chancery or exchequer ſheets, each ſheet in chancery containing ninety words, and each ſheet in the exchequer one hundred and two words, and the ſame has been deemed a reaſonable quantity to be engroſſed and written in and upon each ſkin of parchment, and the uſual charge for drawing and engroſſing may accordingly upon taxation of coſts be fairly and equitably allowed: and whereas it hath been of late practiſed by attornies, ſolicitors, and others to inſert in one ſkin of parchment, the contents of a greater number of ſheets than the number of chancery or exchequer ſheets above ſpecified, and to charge their clients and employers double or treble the ſum for engroſſing ſuch ſkins, calling the ſame double or treble ſkins, and alledging that they inſert twice or thrice as much in quantity as they are obliged to do, and that upon a taxation they ſhould be allowed accordingly, by which means the client or employer is liable to be impoſed upon, and the produce of the ſaid duties may be materially affected; be it therefore enacted, That from and after the paſſing of this act, all attornies, ſolicitors, or other perſons, ſhall make their ſeveral charges upon their clients or employers, for engroſſing bills, anſwers, and other pleadings in equity, at or after the known and uſual rates for each ſkin, according to the number of ſkins they ſhall ſo engroſs or write, and not otherwiſe, and that if any attorney, ſolicitor, or other perſon, ſhall, for the writing or engroſſing one ſkin of parchment only, charge any client or employer for double or treble ſkins, or for more than one ſkin, making his charge by the ſheet, or in any other manner than by the ſkin, under pretence of having inſerted in ſuch one ſkin of parchment a greater number of ſheets than twenty, or under any other pretence whatſoever, ſuch charge ſhall not be payable by the client, and further, that every attorney, ſolicitor, or other perſon ſhall, for every ſuch charge ſo made or demanded, forfeit and pay for the firſt offence the ſum of ten pounds, and for the ſecond offence the ſum of fifty pounds, and for the third offence the ſum of one hundred pounds, with treble coſts of ſuit.

XXIV. And be it further enacted, That where any bill of coſt in any cauſe in your Majeſty's courts of chancery or exchequer in which there ſhall be any charge or charges for drawing or for engroſſing on parchment, any bills, anſwers, or other pleadings in the ſaid courts reſpectively, which ſhall be engroſſed or written, and filed in either of the ſaid courts ſhall be taxed, the officers who ſhall reſpectively tax ſuch bills of coſts, ſhall tax the charges for drawing and engroſſing ſuch bills, anſwers, or other pleadings at the uſual charge by the ſkin, according to the number of ſkins actually contained in ſuch pleading, and not according to the number of ſheets or words contained in ſuch ſkin, according to the true intent and meaning of this act; and ſuch officer, if the bill of coſt to be taxed be in a cauſe in the court of chancery, ſhall ſpecify at the foot of ſuch bill of coſt, that the number of ſkins contained in the pleadings mentioned therein hath been certified to him by the keeper of the rolls of the court of chancery, or his deputy; and if ſuch bill of coſt be in a cauſe in the ſaid court of exchequer, the officer who ſhall tax the ſame ſhall ſignify at the foot of ſuch bill that he hath inſpected the engroſſment of the pleadings mentioned in ſuch bill of coſts.

XXV. And in caſe ſuch officers reſpectively, who ſhall tax ſuch bills of coſts as aforeſaid, ſhall neglect or refuſe to apply to the clerk of the rolls for ſuch certificate as aforeſaid, or to inſpect the engroſſment of the pleadings mentioned in ſuch bill of coſt, or ſhall neglect or refuſe to tax the charges for drawing and engroſſing ſuch bills, anſwers, or other pleadings in manner herein directed, every

ſuch officer ſo neglecting or refuſing reſpectively as aforeſaid, ſhall forfeit for every ſuch neglect or refuſal the ſum of ten pounds.

XXVI. And in caſe the keeper of the rolls of the court of chancery, or his deputy, ſhall neglect or refuſe to inſpect and certify the number of ſkins contained in ſuch pleadings as aforeſaid, to the proper officer of the ſaid court, upon being applied to by him for the purpoſes aforeſaid, ſuch keeper or his deputy ſhall, for every ſuch neglect or refuſal, forfeit in like manner the ſum of ten pounds; which ſaid ſeveral forfeitures ſhall be enforced in a ſummary way, upon motion by order of the ſaid courts of chancery and exchequer upon complaint made to them reſpectively, againſt any officer who ſhall be guilty of ſuch neglect or refuſal, and ſhall go and enure to the uſe of your Majeſty, your heirs and ſucceſſors.

XXVII. Provided always, That nothing in this act contained ſhall extend, or be conſtrued to extend to the charge to be made for engroſſing any bill, anſwer, or other pleading in equity, the whole contents of which ſhall not amount to the quantity or number of ſheets, to be contained in two ſkins, reckoning the quantity in each ſkin, according to the number of ſheets above ſpecified.

XXVIII. And be it further enacted, That every copy of every affidavit which ſhall be read in any court whatſoever, ſhall be engroſſed or written in ſuch manner as that the quantity of writing contained in any one ſheet or piece of paper ſhall not be deemed more than one ſheet, according to the manner in which the officers of the courts in which ſuch affidavit ſhall be reſpectively filed, charge by the ſheet for ſuch affidavit; and if any officer of any court ſhall charge for the quantity of writing contained in any one ſheet or piece of paper, on which any copy of ſuch affidavit ſhall be written, more than the fees to which he ſhall be entitled for one ſheet, according to the courſe of the court in which ſuch affidavit ſhall be filed, he ſhall for every ſuch charge ſo made or demanded, forfeit and pay the ſum of ten pounds, with treble coſts of ſuit to any perſon or perſons who ſhall inform and ſue for the ſame in any court of record, by action, bill, plaint, or information, wherein no eſſoign, protection, or wager of law ſhall be allowed, or by civil bill in the court of proper juriſdiction.

XXIX. Provided always, That where more than one ſide or page of any ſheet of paper ſhall be ſtamped or marked, each with the duty by this act charged on paper, on which ſuch copy of an affidavit ſhall be written, each ſide or page ſo marked or ſtamped ſhall be deemed a ſeparate ſheet or piece of paper, within the intent and meaning of this act.

XXX. And be it further enacted, That all records, writs, pleadings, and other proceedings in courts of law and equity, and all deeds, inſtruments, and writings whatſoever hereby charged, ſhall be engroſſed or written in ſuch manner as they have been uſually accuſtomed to be written or are now written, ſave as is herein otherwiſe mentioned.

XXXI. And be it further enacted, That all writings, matters and things in reſpect whereof any of the ſaid duties ſhall be payable, and which ſhall be engroſſed or written from the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, to the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, ſhall be written in ſuch manner, that ſome part thereof ſhall be as near as conveniently may be to the ſaid ſtamps or marks which ſhall in purſuance of this act be placed on the vellum, parchment, or paper whereupon the ſame ſhall be written or engroſſed, upon pain that the perſon who ſhall write or engroſs, or cauſe to be written or engroſſed, any ſuch writing, matter or thing contrary to the tenor and true meaning hereof, ſhall for every ſuch offence forfeit the ſum of ten pounds, to be recovered by civil bill, one moiety thereof to the uſe of your Majeſty, your heirs and ſucceſſors, and the other moiety to him, her, or them who ſhall inform and ſue for the ſame.

A. D. 1787. Chap. 10.

XXXII. And be it further enacted, That all vellum, parchment, and paper hereby intended to be charged with the ſeveral and reſpective duties aforeſaid, ſhall, before any of the matters or things herein before mentioned, be thereupon engroſſed or written, be brought to the head office aforeſaid to be ſtamped and marked; and the ſaid commiſſioners and officers are hereby required, upon demand of the perſon or perſons ſo bringing the ſame forthwith, without fee or reward, to ſtamp or mark any quantity or parcels of vellum, parchment, or paper ſo brought, ſuch perſon or perſons paying to ſuch officer or officers as ſhall be appointed in that behalf, the reſpective duties hereby granted and directed to be paid for the ſame.

XXXIII. And be it further enacted, That if any perſon or perſons ſhall be arreſted, between the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, and the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight inclusive, by virtue of any writ or proceſs, iſſuing out of any of your Majeſty's courts of record in Dublin, at the ſuit of any common perſon, and the ſheriff or other officer ſhall take bail from ſuch perſon againſt whom ſuch writ or proceſs ſhall iſſue, the ſheriff or other officer at the requeſt and coſt of the plaintiff in ſuch action or ſuit, or of his lawful attorney, ſhall aſſign to the plaintiff in ſuch action or ſuit, the bail-bond or other ſecurity taken from ſuch bail, by endorſing the ſame, and atteſting it under his hand and ſeal in the preſence of two or more credible witneſſes, which may be done without any ſtamp; provided the aſſignment ſo endorſed be duly ſtamped before any action be brought thereupon; and alſo that for and during the time aforeſaid when and ſo often as it ſhall become neceſſary for any ſheriff, or other officer having authority to grant replevins, to aſſign any bond of any plaintiff in replevin, to the avowant or defendant in ſuch action, ſuch aſſignment may be made without any ſtamp, provided the aſſignment ſo made be duly ſtamped before any action be brought thereupon.

XXXIV. And be it further enacted, That if any commiſſioner, or other officer appointed or to be appointed as aforeſaid, ſhall fix any ſuch mark or ſtamp to any vellum, parchment, or paper, which ſhall be brought to the head office aforeſaid to be ſtamped or marked, before the ſeveral and reſpective duties thereupon charged by this act, ſhall be duly anſwered and paid or be ſecured to be paid to the uſe of your Majeſty, your heirs and ſucceſſors, he ſhall for every ſuch offence forfeit the ſum of one hundred pounds.

XXXV. And be it further enacted, That if any perſon or perſons have or hath engroſſed or written, or cauſed to be engroſſed or written, at any time ſince the commencement of the ſaid acts, or any of them, or ſhall at any time hereafter engroſs or write, or cauſe to be engroſſed or written, upon any vellum, parchment or paper, any of the matters or things for which the ſaid vellum, parchment or paper, was chargeable by the ſaid acts, or any of them, or is hereby charged to pay any duty before ſuch time as the ſaid vellum, parchment, or paper hath been, or ſhall be marked or ſtamped as aforeſaid, or hath, or have engroſſed or written, or cauſed to be engroſſed or written, or ſhall engroſs or write, or cauſe to be engroſſed or written, any matter or thing upon any vellum, parchment, or paper, that have been, or ſhall be ſtamped or marked for any lower duty than the duty by the ſaid acts, or this act, payable for what hath been, or ſhall be ſo engroſſed or written, then and in every ſuch caſe there ſhall be anſwered and paid to your Majeſty, your heirs and ſucceſſors, over and above ſuch duty as aforeſaid, for every ſuch deed, inſtrument, or writing, the ſum of ten pounds; and no ſuch deed, record, inſtrument, or writing, ſhall, on any pretence whatſoever, be pleaded or given, or received in evidence in any court, or admitted in any court to be good, or available in law or equity, until, as well the ſaid duty,

as

as the ſaid ſum of ten pounds, ſhall be firſt paid to your Majeſty's uſe, and a receipt produced for the ſame under the hand or hands of ſome of your Majeſty's officers appointed to receive the duties above mentioned, and until the vellum, parchment, or paper, on which ſuch deed, inſtrument, or writing, hath been, or ſhall be written or made, ſhall be marked or ſtamped with a lawful mark or ſtamp: and the proper officer or officers are hereby required upon payment, or tender of the ſaid duty, and ſum of ten pounds, unto him or them, to give a receipt for the ſame, and to mark and ſtamp the ſaid vellum, parchment, or paper, with the mark or ſtamp that ſhall be proper for ſuch deed, inſtrument, or writing reſpectively.

XXXVI. Provided always, and be it enacted, That nothing herein contained ſhall extend, or be conſtrued to extend to judgments upon *poſteas*, inquiſitions, writs of *ſcieri facias*, or to judgments upon *nil dicit*: provided that the ſame be ſtamped with the proper ſtamp within one month next after the ſame ſhall have been ſigned, and that no diſcount ſhall be allowed thereon.

XXXVII. And be it further enacted, That any officer or officers who ſhall neglect or omit to bring ſuch judgment or judgments to be ſtamped within one month, as hereby directed, ſhall, for every ſuch neglect or omiſſion, forfeit and pay the ſum of ten pounds, to be recovered by civil bill in any court of record in this kingdom.

XXXVIII. And be it further enacted, That if any perſon or perſons ſhall engroſs or write, or cauſe to be engroſſed or written, upon any vellum, parchment, or paper, any of the matters or things for which the ſaid vellum, parchment, or paper, is hereby charged to pay any duty, before ſuch time as the ſaid vellum, parchment, or paper, ſhall be marked or ſtamped as aforeſaid, or ſhall engroſs or write, or cauſe to be engroſſed or written, any matter or thing upon vellum, parchment, or paper, that ſhall be marked or ſtamped for any lower duty than the duty by this act payable for what ſhall be engroſſed or written, ſuch perſon ſo offending, ſhall forfeit for every ſuch offence the ſum of five pounds, to be recovered by civil bill, one moiety thereof to your Majeſty, your heirs and ſucceſſors, and the other moiety to him, her, or them, that ſhall inform and ſue for the ſame.

XXXIX. And be it further enacted, That in caſe any clerk, officer, or perſon, who in reſpect of any publick office or employment, is or ſhall be authorized or entruſted to make, engroſs, or write, any records, deeds, inſtruments, or writings, by this act charged to pay a duty as aforeſaid, ſhall be wilfully guilty of any fraud or practice to defraud your Majeſty, your heirs or ſucceſſors, of any duty by this act payable, by making, engroſſing, or writing, any ſuch record, deed, inſtrument, or writing, or by cauſing the ſame to be made, engroſſed or written upon vellum, parchment, or paper, not marked or ſtamped according to this act, or upon vellum, parchment, or paper, marked or ſtamped with any mark or ſtamp which he ſhall know to be counterfeited, or by wilfully engroſſing or writing any ſuch deed, inſtrument or other writing upon vellum, parchment, or paper, which he ſhall know to be ſtamped or marked for a lower duty than the duty payable by this act upon the ſame, then every ſuch clerk, officer, or perſon, ſo guilty of any ſuch fraud or practice, being thereof lawfully convicted, ſhall forfeit his office, place, or employment reſpectively, and be diſabled to hold or enjoy the ſame for the future; and if any attorney belonging to any court whatſoever, ſhall wilfully be guilty of any ſuch fraud or practice as aforeſaid, and be convicted thereof, he ſhall be diſabled for the future to practice as an attorney.

XL. And be it further enacted, That if any perſon or perſons ſhall write or engroſs, or cauſe to be written or engroſſed, either the whole or part of any matter or thing in reſpect whereof any duty is payable by this act, upon any part of any piece of vellum, parchment, or paper whereon there ſhall have been before en-

groſſed, written, or printed, any other matter or thing in reſpect whereof any duty is payable by this act, before ſuch vellum, parchment, or paper, ſhall have been again marked or ſtamped according to this act, or ſhall fraudulently eraſe or ſcrape out, or cauſe to be eraſed or ſcraped out the name or names of any perſon or perſons, or any ſum, date, or other thing engroſſed, written, or printed in ſuch inſtrument, writing, matter or thing as aforeſaid, or fraudulently cut, tear, or take off any mark or ſtamp from any piece of vellum, parchment, or paper, or any part thereof with intent to uſe ſuch ſtamp or mark for any other writing, matter or thing in reſpect whereof any duty ſhall be payable by virtue of this act, then and in every ſuch caſe, every ſuch perſon ſo offending in any of the particulars before mentioned, ſhall for every ſuch offence forfeit the ſum of fifty pounds.

XLI. Provided always, and be it further enacted, That ſo often as the ſaid devices or marks, or any of them ſhall be changed, varied, or altered as herein before mentioned, it ſhall be lawful for all perſons who ſhall have at that time in their cuſtody or poſſeſſion any vellum, parchment, or paper marked with the impreſſion of the type, mark, or ſtamp which ſhall have been ſo changed, varied or altered, upon which none of the matters or things hereby charged ſhall have been engroſſed or written, to bring or ſend at any time within the ſpace of ſixty days after the publication of ſuch adverti ſement as aforeſaid, ſuch vellum, parchment, or paper, unto the ſaid commiſſioners at the head office in the city of Dublin, or to ſuch other officers appointed as aforeſaid; and the ſaid commiſſioners and officers reſpectively are hereby required to deliver or cauſe to be delivered unto the ſeveral perſons who ſhall ſo bring and deliver any quantity of vellum, parchment, or paper, the like quantity of vellum, parchment, or paper ſo ſtamped as aforeſaid, and as good in quality, marked with the impreſſion of ſuch new type, mark, or ſtamp, without demanding or taking directly or indirectly for the ſame, any ſum of money or other conſideration whatſoever, under the penalty of forfeiting for every ſuch offence the ſum of one hundred pounds; and in caſe any perſon ſhall neglect or omit within the time aforeſaid, to bring or cauſe to be brought and delivered unto the ſaid commiſſioners or officers as aforeſaid, any ſuch vellum, parchment or paper, the ſame is hereby declared to be of no other effect than as if ſuch vellum, parchment, or paper had never been ſtamped; and that all matters and things which ſhall be engroſſed or written thereon, after ſuch time as ſhall be appointed by ſuch adverti ſement as aforeſaid, for making uſe of ſuch changed or altered types, marks, or ſtamps as aforeſaid, ſhall be of no other effect than as if they had been engroſſed or written on vellum, parchment, or paper, not marked or ſtamped; and all perſons who ſhall engroſs or write any matter or thing chargeable with any of the duties aforeſaid, on ſuch vellum, parchment or paper after the ſaid time, ſhall incur and ſuffer ſuch penalty as is herein before inflicted on perſons writing or engroſſing on vellum, parchment or paper not marked or ſtamped.

XLII. Provided always, That all vellum, parchment, and paper, which has been ſtamped or marked, and has paid the duties granted by any act or acts of Parliament heretofore made, ſhall and may be uſed for the purpoſes thereby intended, without any additional ſtamp, mark, or duty, except in caſes whereby this, or any other act or acts, duties greater than thoſe heretofore laid on, are impoſed, in all which caſes it ſhall be lawful for the ſaid commiſſioners, or any of them, if they ſhall think proper ſo to do, upon the requeſt of any perſon or perſons, to order either that ſuch vellum, parchment, and paper be ſtamped, with a duty denoting a higher duty, the perſon or perſons requeſting the ſame, paying the difference of price between the ſaid reſpective ſtamps, or that vellum, parchment, or paper, marked with ſtamps denoting ſuch duties as the perſon or perſons requeſting the ſame ſhall deſire, be given to ſuch perſon or perſons in ex-

change for ſuch vellum, parchment, and paper as ſhall be offered for exchange; provided, that the amount of the duties to be marked on ſuch vellum, parchment, and paper, ſo to be ſtamped, ſhall not exceed the amount of the duties on the vellum, parchment, and paper ſo to be offered for exchange: provided alſo, That the ſtamps marked on ſuch vellum, parchment, and paper ſo to be offered for exchange, be cancelled.

XLIII. And for the better diſtribution of the ſaid vellum, parchment, and paper, and that your Majeſty's ſubjects may have the ſame with convenience and at an eaſy rate; be it further enacted, That the lord lieutenant, or other chief governor or governors of this kingdom for the time being, ſhall once in every year at leaſt, ſet the prices at which all ſorts of ſtamped vellum, parchment, and paper ſhall be ſold; and the ſaid commiſſioners for managing the ſaid duties upon vellum, parchment, and paper, ſhall ſtamp the ſaid prices ſo ſet upon every ſkin or piece of vellum or parchment, and on every piece or ſheet of paper ſo by them to be ſold; and the ſaid commiſſioners ſhall likewiſe allow and pay to every perſon that ſhall bring vellum, parchment, or paper to the ſaid head-office to be ſtamped in purſuance of this act, the duties whereof ſhall amount to the ſum of ten pounds, or upwards, after the rate of three pounds for every hundred pounds upon prompt payment of the ſaid duty upon the ſaid vellum, parchment or paper ſo by them brought; and that any perſon or perſons who ſhall buy any parchment or paper at the head-office for ſtamping the ſame, the duty whereof ſhall amount to the like ſum of ten pounds or upwards, ſhall have the ſame allowance for prompt payment.

XLIV. And for the better collecting and ſecuring the duties hereby charged on pamphlets, be it enacted, That one printed copy of every ſuch pamphlet which ſhall, between the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, and the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, be printed or publiſhed within the city of Dublin, ſhall within the ſpace of ſix days after the printing thereof, be brought to the ſaid head-office for marking or ſtamping vellum, parchment or paper, and the title thereof with the number of ſheets contained therein, and the duty hereby charged thereon, ſhall be regiſtered or entered in a book to be there kept for that purpoſe, which duty ſhall be thereupon paid to the proper officer or officers appointed to receive the ſame, or his or their deputy or clerk, who ſhall thereupon forthwith give a receipt for the ſame on ſuch printed copy, to denote the payment of the duty hereby charged on ſuch pamphlets, and that one printed copy of every ſuch pamphlet that ſhall be printed or publiſhed in any place not being within the city of Dublin, ſhall, within the ſpace of fourteen days after the printing thereof, be brought to ſome head diſtributor or collector of the ſaid ſtamp duties, who is hereby required forthwith to enter the title thereof with the number of ſheets contained therein, and the duty hereby charged thereon, in a book to be by him kept for that purpoſe, which duty ſhall be thereupon paid to ſuch collector, who ſhall give a receipt for the ſame on ſuch printed copy.

XLV. And be it further enacted, that if any ſuch pamphlet ſhall be printed or publiſhed, and the duty hereby charged thereon ſhall not be duly paid within the reſpective times herein before, for theſe ſeveral purpoſes limited, then the printer and publiſher, and all other perſons concerned in and about the printing and publiſhing of ſuch pamphlet, ſhall for every ſuch offence forfeit the ſum of twenty pounds, one moiety of which forfeiture to be to the uſe of your Majeſty, your heirs and ſucceſſors, and the other moiety to the uſe of the perſon who ſhall inform and ſue for the ſame, by action or information in any of your Majeſty's courts of record, or by civil bill in the court of proper juriſdiction.

XLVI. And be it further enacted, That no printer, or other perſon or perſons whatſoever, ſhall publiſh any news-paper, or any paper ſerving the purpoſe of a

A. D. 1787. Chap. 10.

news-paper, before he, she, or they shall have entered into security by bond to your Majesty, your heirs and successors, for the payment of the duty on advertisements which shall be printed therein, or thereupon, upon pain that every person so offending shall, for every such offence, forfeit the sum of twenty pounds, one moiety thereof to your Majesty, your heirs and successors, and the other to such person as shall inform and sue for the same, by action or information, in any of your Majesty's courts of record, or by civil bill in the court of proper jurisdiction.

XLVII. And be it enacted, That all and every the materials and utensils for printing used in, kept at, or belonging to any printing-house in which any news-paper, or any paper serving the purpose of a news-paper as aforesaid, hath been, or shall be printed, into whose hands soever the same shall have come, or by whatever conveyance or title the same shall be claimed, shall be in the first place liable and subject to, and are hereby charged with all and every such sum and sums of money as have become due, or shall become due, for the duty, by this or any former act of Parliament, charged on advertisements, which have been, or shall be printed or published in such news-paper, or other paper as aforesaid, during such time as such materials or utensils were, or shall be used in, or kept at, or did or shall belong to such printing-house as aforesaid; and it shall and may be lawful, in all cases, to levy such sum and sums of money upon such materials and utensils, in like manner as if the printer or printers of such news-paper, or other paper as aforesaid, were the real proprietor or proprietors of such materials and utensils at the time of levying the same.

XLVIII. And be it further enacted, That no person whatsoever shall sell, or expose to sale, any such pamphlet, or any news-paper, or any paper serving the purpose of a news-paper, without the true respective name or names, and the place or places of abode of some known person or persons, by or for whom the same was really and truly printed or published, being written or printed thereon, upon pain that every person offending herein shall forfeit for every such offence the sum of fifty pounds, one moiety thereof to the use of your Majesty, your heirs and successors, and the other moiety to the use of such person as shall sue for the same, by action or information, in any of your Majesty's courts of record, or by civil bill in the court of proper jurisdiction.

XLIX. And be it further enacted, That no officer appointed for distributing vellum, parchment, or paper, in this kingdom, shall sell or deliver any stamped paper for printing any publick news-paper, intelligence or occurrence, to any person, unless such person shall give security by bond as aforesaid, for the payment of the duties for the advertisements which shall be printed therein, or thereupon.

L. And whereas printers, publishers, and proprietors of news-papers, intelligences, or occurrences, or other papers serving the purpose of news-papers, intelligences, or occurrences, who have performed the requisites which by law are required to entitle them to obtain from the said commissioners for managing your Majesty's stamp duties, or their officers, stamped paper for printing of such news-paper, or other papers as aforesaid, of which they are respectively printers, publishers, or proprietors, have supplied printers or proprietors of other news-papers, with stamped paper for the printing of such other news-paper, or other papers as aforesaid, whereby the laws relating thereto have been evaded: for prevention whereof, be it enacted, That in all cases where any person or persons, who is, or are, or shall be entitled to obtain from the said commissioners, or their officers, stamped paper for the printing of any news-paper, or other paper as aforesaid, of which he, she, or they, is or shall be printer or printers, publisher or publishers, proprietor or proprietors, shall furnish or supply any other person or persons with any such stamped paper, every such printer, publisher, or proprietor, shall for every

every ſuch offence forfeit a ſum of one hundred pounds, ſterling, to be recovered by action or information in any of your Majeſty's courts of record in this kingdom, or by civil bill in the court of proper juriſdiction, by any perſon or perſons who ſhall ſue for the ſame, one moiety thereof to the uſe of your Majeſty, and the other moiety to the uſe of the perſon ſuing for the ſame; and if any perſon or perſons ſhall make uſe of any ſtamped paper for the printing of any news-paper, or other paper as aforeſaid, which he, ſhe, or they ſhall receive, or be furniſhed with, by any other perſon or perſons than the ſaid commiſſioners, or their officers or diſtributors, every ſuch perſon ſhall for every ſuch offence forfeit a ſum of one hundred pounds, to be applied and recovered in like manner as the ſaid laſt mentioned forfeiture is to be applied and recovered.

LI. And foraſmuch as it may be uncertain how many copies of the ſaid printed news-paper may be ſold: be it further enacted, That the commiſſioners for managing the ſtamp duties, or any of them, or the head-officer appointed for the time being in that behalf, ſhall and may cancel, or cauſe to be cancelled, all the ſtamps on ſuch news-papers, which ſhall really and truly remain unſold in the hands of the perſon or perſons, by or for whom the ſame ſhall be printed or publiſhed, and upon oath, or if a quaker upon ſolemn affirmation made before the ſaid commiſſioners, or any of them, or ſuch head-officer, to the ſatisfaction of ſuch commiſſioners, or any of them, or head-officer, that all ſuch news-papers, containing the ſtamps ſo tendered to be cancelled, are really and truly remaining unſold in the hands of the perſon or perſons by or for whom the ſame were printed or publiſhed, and that none of the ſaid news-papers have been fraudulently returned, or re-bought, after the ſame ſhall have been ſold and diſpoſed of for any profit or advantage made thereof (which oath or affirmation the ſaid commiſſioners, or any of them, and the ſaid officers reſpectively are hereby authorized to adminiſter) and alſo to examine upon oath or affirmation into all the circumſtances relating to the ſelling or diſpoſing of ſuch news-paper, ſhall or may deliver, or cauſe to be delivered, the like number of other ſheets, half ſheets, or leſs pieces of paper properly ſtamped with the ſame reſpective ſtamps, upon payment made for ſuch paper, but no duty ſhall be taken for the ſtamps thereon.

LII. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, it ſhall be lawful for all perſons who ſhall at any time, have in their cuſtody or poſſeſſion any ſtamped vellum, parchment, or paper, written or engroſſed, which ſhall be inadvertently or undeſignedly ſpoiled, obliterated, or by other means rendered unfit for the purpoſe intended, and that the ſame ſhall not have been executed by any party or parties, and that the ſame ſhall not have been uſed for any other purpoſe, or in any other manner whatſoever, nor any money or other conſideration paid or given to the attorney, ſolicitor, or other perſon employed to tranſact the buſineſs intended to have been carried into execution by ſuch writing or engroſſment, or to the writer or engroſſer thereof, for the duty or duties marked, ſtamped, or impreſſed thereon, to bring or ſend ſuch ſtamped vellum, parchment, or paper, unto the ſaid commiſſioners of the ſtamp duties at their head office in Dublin, and upon oath (or if a quaker upon ſolemn affirmation) made to the ſatisfaction of the ſaid commiſſioners, which oath or affirmation the ſaid commiſſioners are, or any of them, is hereby authorized to adminiſter, that ſuch ſtamped vellum, parchment, or paper, ſo engroſſed or written upon, or ſpoiled, obliterated, or by any other means rendered unfit for the purpoſe intended, hath not been executed by any party or parties, or uſed for any other purpoſe, or in any other manner whatſoever; and that no money or other conſideration hath been paid or given for the duty or duties marked, ſtamped, or impreſſed thereupon, ſave and except the money firſt paid for ſuch duty or duties to the receiver general of the ſtamp

A. D. 1787. Chap. 10.

duties, or other proper officer appointed to collect and receive the ſame, the ſaid commiſſioners are hereby required to ſtamp and mark, or cauſe to be ſtamped and marked, for the ſeveral perſons who ſhall ſo bring and deliver any quantity of ſtamped vellum, parchment, or paper, ſo written or engroſſed upon, ſpoiled, obliterated, or by any other means rendered unfit for uſe or ſervice, the like quantity of vellum, parchment, or paper, with the ſeveral and reſpective duties ſtamped, marked, or impreſſed on the vellum, parchment, or paper, ſo written or engroſſed upon, ſpoiled, obliterated, or by any other means rendered unfit for uſe or ſervice, without demanding or taking directly or indirectly for the ſame, any ſum of money or other conſideration whatſoever; and the ſaid commiſſioners for managing the ſtamp duties for the time being, or the major part of them, are hereby empowered, from time to time, to make ſuch rules and orders for regulating the methods, and limiting the times for ſuch cancelling and allowance as aforeſaid, with reſpect to ſuch news-papers, and other matters, as they ſhall upon experience and conſideration of the ſeveral circumſtances find neceſſary or convenient, for effectually ſecuring the duties thereon, and doing juſtice to the perſons concerned therein.

LIII. And be it further enacted, That the ſaid commiſſioners for managing the ſtamp duties, or any of them, upon bringing to him or them any number of the copies of any almanack which ſhall be publiſhed between the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, and the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, at any time before the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, and requeſt to him or them in that behalf made, ſhall cancel all the ſtamps upon ſuch copies, and upon proof being made before the ſaid commiſſioners, or any of them, in like manner as is herein before directed, with reſpect to news-papers remaining unſold, the ſaid commiſſioners ſhall make to the perſon or perſons ſo bringing the ſame, an abatement equal to the amount of ſuch cancelled ſtamps.

LIV. Provided always, That where any almanack ſhall contain more than one ſheet of paper, it ſhall be ſufficient to ſtamp only one of the ſheets or pieces of paper, upon which ſuch almanack ſhall be printed, and to pay the duty accordingly.

LV. And be it further enacted, That from the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, to the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight inclusive, if any perſon or perſons ſhall print, publiſh, ſell, hawk, carry about, utter or expoſe to ſale any almanack or calendar, or any news-paper, or any book, pamphlet, or paper, deemed or conſtrued to be, or ſerving the purpoſe of an almanack or news-paper, or daily account of goods imported and exported, except as before excepted, within the intention and meaning of this act, not being marked or ſtamped, as by this act is directed, every ſuch perſon ſhall for every ſuch offence forfeit the ſum of forty ſhillings, to be recovered by any perſon who ſhall ſue for the ſame in a ſummary way, before any juſtice of the peace, who is hereby authorized to hear and determine the ſame, and upon due proof thereof upon oath, which oath ſuch juſtice is hereby required, and empowered to adminiſter, and upon default of payment of the ſaid penalty, to commit the offender to priſon for one month, without bail or mainprize; which ſaid penalty ſhall be to the ſole uſe and benefit of the perſon or perſons who ſhall without fraud or coven firſt ſue for the ſame.

LVI. And whereas many printers and publiſhers of news-papers, or daily accounts as aforeſaid, by privately ſelling unſtamped news-papers or daily accounts, defraud your Majeſty's revenue, and injure the fair trader: for prevention thereof, be it further enacted, That every printer or publiſher of a news-paper, or daily account of goods imported and exported (except as before excepted) printed or

publiſhed

publiſhed in the city of Dublin, or county of Dublin, during the continuance of this act, ſhall on each day of publication, or the day following, between the hours of twelve and two, on each day, cauſe to be delivered to the regiſter of pamphlets, at the ſtamp-office in the ſaid city of Dublin, one ſtamped impreſſion or copy of the ſaid news-paper ſo printed or publiſhed; and every printer or publiſher of a news-paper, printed or publiſhed during the time aforeſaid, in any other place in this kingdom, ſhall on each day of publication of ſaid news-paper, or the day following, in like manner, between the hours of twelve and two, cauſe to be delivered to the next diſtributor of ſtamps in the county in which ſuch news-paper ſhall be printed or publiſhed, two impreſſions or copies of every ſuch news-paper ſo printed or publiſhed, ſtamped as aforeſaid, for which ſeveral copies or impreſſions ſo delivered as aforeſaid, the reſpective printers or publiſhers thereof, ſhall be paid the uſual and current prices of ſaid impreſſions or copies; which ſaid ſeveral ſtamped copies or impreſſions ſo delivered as aforeſaid, ſhall be, and they are hereby declared to be evidence againſt the ſeveral proprietors, publiſhers, and printers of ſuch news-papers reſpectively, in all complaints, ſuits, actions, and proſecutions to be commenced and carried on, as well touching ſaid news-papers reſpectively, as every matter and thing contained therein, and touching any other news-paper, and every matter and thing contained therein, which ſhall be of the ſame title, purport, or effect, with ſuch impreſſion or copy ſo delivered as aforeſaid, although the ſame ſhould vary in ſome inſtances; and the printers, publiſhers, and proprietors of the ſaid ſtamped impreſſions or copies ſo delivered as aforeſaid, ſhall be deemed the printers, publiſhers, and proprietors, reſpectively of all news-papers, which ſhall be of the ſame title, purport, or effect, with ſuch copies or impreſſions ſo delivered as aforeſaid, unleſs ſuch printers, publiſhers, or proprietors reſpectively, ſhall prove that ſuch news-papers reſpectively, were not printed or publiſhed by them reſpectively, or by or with their knowledge, privity, or direction; and every printer, proprietor, or publiſher of ſuch news-paper or news-papers, or daily account of goods imported and exported, except as before excepted, who ſhall neglect or omit to deliver, or cauſe to be delivered, ſuch copy or impreſſion as herein before directed, ſhall for every ſuch omiſſion pay a penalty of one hundred pounds; and every printer, proprietor, or publiſher, of any unſtamped news-paper, or daily account as aforeſaid, ſhall forfeit the ſum of twenty pounds for every paper ſo unſtamped, which he or ſhe ſhall print, or publiſh, or cauſe to be printed and publiſhed, ſuch penalties reſpectively to be recovered by any perſon or perſons who ſhall ſue for the ſame by action or information, in any of his Majeſty's courts of record in this kingdom, or by civil bill at the ſeſſions of the city or county of Dublin, or at the aſſizes in ſuch county where the printer, proprietor, or publiſher of ſuch unſtamped news-paper or news-papers, or daily account as aforeſaid, ſhall reſide reſpectively, or ſhall print and publiſh ſuch news-paper, or daily accounts, one moiety thereof to the uſe of your Majeſty, and the other moiety to the uſe of the perſon ſuing for the ſame.

LVII. And be it further enacted, That any perſon who ſhall buy or ſell, or have, or keep in his, her, or their poſſeſſion, any unſtamped news-paper, during the continuance of this act, ſhall be ſubject and liable to the penalty of ten pounds ſterling for every unſtamped news-paper ſo bought or ſold, or ſo found in his, her, or their poſſeſſion; ſuch penalty to be recovered by civil bill, by any perſon who ſhall ſue for the ſame, one moiety of ſaid penalties to be diſpoſed of to the poor of the pariſh in which ſuch offence ſhall be committed, and the other to the uſe of the informer.

LVIII. And whereas many printers and publiſhers of news-papers, ſtrike off a ſecond publication, containing more advertiſements than are contained in the copy given in at the head-office as aforeſaid, or the diſtributor, if in the country, by which

A. D. 1787. Chap. 10.

means your Majeſty may be defrauded of the duties hereby granted: be it enacted, That any printer, or publiſher, who ſhall vary any of the daily publications, or publiſh the ſame, without giving in a copy of ſuch ſecond impreſſion, if in Dublin, to the head office as aforeſaid, or if in the country to the diſtributor, ſhall for every ſuch offence forfeit and pay the ſum of one hundred pounds ſterling to any perſon or perſons who ſhall ſue for the ſame in any court of record, by action, bill, plaint, or information, wherein no eſſoign, protection, or wager of law ſhall be allowed, or by civil bill in the proper court.

LIX. And be it further enacted, That from the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, all and every perſon and perſons who ſhall print or publiſh any advertiſement or advertiſements in any pamphlet, news-paper, or other literary performance, ſhall within the ſpace of thirty days after the printing or publication of ſuch advertiſement or advertiſements, if the ſame ſhall be printed or publiſhed within the city of Dublin, pay or cauſe to be paid the duty or duties thereon hereby charged, to the reſpective perſons appointed to receive the ſame, or to their reſpective deputies or clerks; and if printed or publiſhed in any place out of the limits of the city of Dublin, then to the next adjacent head-officer for the time being appointed for the collection of the ſaid ſtamp duties; and the ſaid commiſſioners and officers, or ſuch of them to whom it ſhall appertain, are hereby required upon payment of the duties hereby charged on ſuch advertiſements, to give a receipt or receipts for the duty or duties hereby charged thereupon; and in default of ſuch payment within the time herein before for that purpoſe limited, the printer or publiſher of every ſuch advertiſement ſhall be liable to pay your Majeſty, your heirs and ſucceſſors, treble the duties herein before by this act chargeable thereupon, to be recovered with full coſts of ſuit.

LX. And be it further enacted, That if any printer or publiſher of any news-paper, or other paper ſerving the purpoſe of a news-paper, ſhall for the ſpace of forty days after printing or publiſhing ſuch advertiſement or advertiſements, neglect to pay the duties hereby charged on advertiſements, and to the payment of which, ſuch printer is herein before made ſubject, it ſhall and may be lawful for the ſaid commiſſioners, and their officers for diſtributing ſtamped vellum, parchment and paper, and they are hereby required from thenceforth from time to time, as often as it ſhall ſo happen, to refuſe to ſell, and deliver to, and for the uſe of any ſuch printer or publiſher ſo in arrear, any ſtamped paper for printing any news-paper, until ſuch printer or publiſher ſhall have paid and diſcharged all arrears of ſuch advertiſement duty, to the payment of which he was ſubject, to and for the laſt day of the month next preceding the month in which ſuch payment ſhall be made.

LXI. And be it further enacted, That if any perſon or perſons whatſoever, ſhall at any time or times hereafter, counterfeit or forge, or cauſe or procure to be counterfeited or forged, any type, mark, or ſtamp to reſemble any type, mark, or ſtamp already kept or uſed, or hereafter to be kept or uſed at the head-office aforeſaid, for denoting the charging or the marking on vellum, parchment and paper, or other matter directed to be ſtamped, of any of the duties by this act charged thereon, or ſhall counterfeit, mark, or impreſs, or cauſe or procure to be counterfeited, marked, or impreſſed on any vellum, parchment, or paper, any mark or device to reſemble any mark or device uſed or kept at the head-office aforeſaid for denoting the charging or marking on vellum, parchment, or paper, or other matter or thing directed to be ſtamped, of any of the duties by this act charged thereon, thereby to defraud your Majeſty, your heirs or ſucceſſors, of any of the duties hereby granted, or ſhall utter, vend, or ſell, or cauſe to be uttered, vended, or ſold, any vellum, parchment, or paper with any counterfeit device, mark, or impreſſion thereupon, to reſemble any mark or device uſed or kept at the head-office

aforeſaid,

aforesaid, for the purposes aforesaid, knowing such device, mark, or impression to be counterfeited, then, every such person so offending, and being thereof convicted in due form of law, shall be adjudged a felon, and shall suffer death as in cases of felony, without benefit of clergy.

LXII. And be it further enacted, That from the said twenty-fifth day of March, one thousand seven hundred and eighty-seven, to the twenty-fifth day of March, one thousand seven hundred and eighty-eight inclusive, no person or persons shall publickly or privately insure or open, or keep any office for insuring houses, furniture, goods, wares, merchandizes or other property, from loss by fire in this kingdom, without first taking out a license for that purpose from the said commissioners for managing the stamp duties, in manner herein after mentioned.

LXIII. And be it further enacted, That from and immediately after the passing of this act, the said commissioners for the time being, or the major part of them, shall under their hands and seals, grant a license for insuring houses, furniture, goods, wares, merchandizes, or other property, from loss by fire, to all and every body and bodies politick or corporate, or other person or persons applying for the same; which said license shall set forth the name or names and other description of the body or bodies politick or corporate, or person or persons taking out the same, and also the principal house or other place where such business of insuring houses, furniture, goods, wares, and merchandizes, or other property from loss by fire, shall, at the time of taking out such license, be principally carried on by the body or bodies politick or corporate, or other person or persons taking out the same.

LXIV. And be it further enacted, That all and every person and persons, and body and bodies politick or corporate, who or which during the time aforesaid shall insure or set up, or keep any office for insuring houses, furniture, goods, wares, merchandizes, or other property from loss by fire, without the authority of such license as aforesaid, or in any other house or place, except the house or place to be named in the license under which such body or bodies politick or corporate, or other person or persons shall act; or such other house or houses, place or places, as shall be subordinate to the house or place to be named in such license, and be kept by some person or persons employed as agent or agents to any such body or bodies politick or corporate, or other person or persons having such license as aforesaid, or in any other matter contrary to such license, or to the intent and meaning of this act, shall forfeit for every day on which such offence shall be committed, the sum of fifty pounds, and also double the amount of the premiums of insurance which such body or bodies politick or corporate, or other person shall receive on any such day.

LXV. And be it further enacted, That all and every person and persons, and body and bodies politick or corporate, to whom or which any such license as aforesaid shall be granted, shall at the time of receiving such license, give security, with sufficient sureties, to be approved of by the major part of the said commissioners, by bond to his Majesty, his heirs and successors, in such sum as the said commissioners may think reasonable, so as the same do not exceed the probable amount of the duty payable by such body or bodies politick or corporate, or person or persons respectively for half a year, with condition that if such person or persons, or body or bodies politick or corporate, shall faithfully make out, sign, and deliver an account of all money received for the said duties upon insurances, and well and truly make payment of all such sum and sums of money as shall be due and payable thereon to his Majesty in pursuance of, and according to the true intent and meaning of this act, and also truly and faithfully observe and perform all the directions, matters, and things herein contained on his, her, or their behalf

A. D. 1787. Chap. 10.

to be obſerved and performed, ſuch bond ſhall be void, but otherwiſe to remain in full force.

LXVI. And be it further enacted, That every licenſe to be taken under this act, ſhall endure and have full force only from the day of granting the ſame, until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, and no longer; but if a licenſe ſhall be granted to two or more perſons, and any or either of them ſhall die before the expiration of the ſame, it ſhall continue until ſuch expiration in favour of the ſurvivor or ſurvivors of the perſons licenſed.

LXVII. And whereas great part of the buſineſs of inſurances againſt loſs by fire, is tranſacted by companies, conſiſting of a great number of partners: be it therefore enacted, That where ſuch buſineſs of inſuring is carried on by ſuch companies, or by a greater number of partners than four, the licenſe ſo to be granted by the ſaid commiſſioners in manner aforeſaid, ſhall be granted to ſuch two or more of any ſuch company or partners, as and for the whole company or partnerſhip as ſhall be named to the ſaid commiſſioners, under authority from ſuch company or partnerſhip, and in every ſuch caſe, the licenſe ſhall continue in full force until ſuch time as aforeſaid, from the day of granting the ſame, notwithſtanding the deaths of all the perſons to whom ſuch licenſe ſhall be granted, for the benefit of ſuch company or partnerſhip.

LXVIII. And be it further enacted, That all and every perſon and perſons, and body and bodies politic or corporate, ſo to be licenſed as aforeſaid, who or which, from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, ſhall grant any policy of inſurance for inſuring property from loſs by fire, or ſhall continue to inſure on any policy, ſhall by themſelves, or ſuch other perſon or perſons as are, is, or ſhall be employed by or under them previouſly to the granting or continuing ſuch policy of inſurance, aſk, demand, and receive for the uſe of your Majeſty, your heirs and ſucceſſors, of and from the perſon or perſons, whoſe property ſhall be ſo inſured, the ſum of one ſhilling for every ſum of one hundred pounds for which ſuch policy ſhall be ſo made or continued, and ſo in proportion for any leſs ſum, and ſhall give a receipt for the duty ſo paid, as and for one year's duty on ſuch inſurance, from the day of the date of the policy thereof, and in default of receiving ſuch year's duty in manner aforeſaid, ſuch perſon or perſons, or body or bodies politick or corporate, ſo granting ſuch policy, ſhall be accountable to your Majeſty, your heirs and ſucceſſors, for the ſaid year's duty, as if the ſame had been actually received.

LXIX. And for the more effectual prevention of frauds to evade the duty on inſurances againſt loſs by fire: be it enacted, That if any perſon or perſons ſhall act as agent or agents for any perſon or perſons, bodies politick or corporate, in publickly or privately inſuring or receiving ſubſcriptions for inſuring, or delivering out policies or receipts for inſurance againſt loſs by fire, except for ſuch perſon or perſons, bodies politick or corporate, as ſhall be duly licenſed as aforeſaid, every ſuch perſon ſhall for every ſuch offence forfeit the ſum of one hundred pounds; and if any perſon or perſons, whoſe houſe or houſes, furniture, goods, wares, merchandizes, or other property, ſituate or being in this kingdom, ſhall be at any time between the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, and the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight inclusive, inſured from loſs by fire, by any perſon or perſons, or bodies politick or corporate, not reſident in this kingdom, ſhall omit or neglect to pay the ſaid commiſſioners the like duty after the rate of one ſhilling for every one hundred pounds, as if ſuch inſurance were made by any perſon or perſons licenſed purſuant to this act, every ſuch perſon ſhall forfeit the ſum of fifty pounds, for every ſuch omiſſion or neglect, the ſaid penalties reſpectively to be recovered by

any perſon who ſhall ſue for the ſame by bill, action, or information, in which no eſſoign, protection, or wager of law ſhall be allowed, or by civil bill in the court of proper juriſdiction.

LXX. And be it further enacted, That every perſon or perſons, who ſhall at any time between the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, and the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, entitle himſelf, or herſelf, or themſelves to the benefit of any ſuch inſurance, ſhall forthwith, on his, her, or their becoming ſo entitled, pay, or cauſe to be paid to the inſurer or inſurers, the duties aforeſaid, and ſuch inſurer or inſurers ſhall, on every ſuch payment, give a printed or written receipt for the ſaid duties to the perſon or perſons paying the ſame; and in caſe of any default of payment of ſuch duty within the time, or in manner aforeſaid, and before any loſs ſhall be ſuſtained, the policy of inſurance, in reſpect of which ſuch duty ſhall accrue, ſhall, ſo far as regards the inſured, be void to all intents and purpoſes whatſoever.

LXXI. Provided always, and be it further enacted, That in caſe of taking out a new policy of inſurance, before the expiration of an old policy, for the ſake of inſuring a greater or different ſum, the ſame proportionable abatement which the inſurer or inſurers ſhall make in reſpect of the premium of inſurance, ſhall be made of the duty which under this act ſhall accrue on the new policy.

LXXII. And be it further enacted, That all and every body and bodies politick and corporate, or other perſon or perſons which, or who under this act ſhall obtain a licenſe for any office of inſurance, ſhall from time to time keep a true and faithful account in writing, in which ſhall be inſerted the number of the policy or inſtrument of inſurance, which from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, ſhall be iſſued or granted, or continued by ſuch body or bodies politick and corporate, or perſon or perſons, the name or names of the perſon or perſons inſuring, with the place or places of his, her, or their abode, the ſum inſured, and the time for which the ſame ſhall be ſo inſured, and alſo the day of the month and the date of the year in which ſuch policy ſhall be iſſued; which ſaid account ſhall at all times be open for the inſpection of any perſon or perſons duly authorized under the hands and ſeals of the ſaid commiſſioners for the ſtamp duties, or the major part of them, to inſpect the ſame.

LXXIII. And be it further enacted, That all and every body and bodies politick and corporate, and other perſon or perſons who ſhall have any licenſe under this act, for any inſurance office, ſhall from time to time, within the ſpace of two months after the twenty-fourth day of June, twenty-ninth day of September, twenty-fifth day of December, one thouſand ſeven hundred and eighty-ſeven, and the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, or at ſuch other times after the expiration of the ſaid two months, as may be appointed by the major part of the ſaid commiſſioners of the ſtamp duties, giving a previous publick notice of fourteen days or more by advertiſement in the Dublin Gazette, deliver, or cauſe to be delivered to the ſaid commiſſioners, or to the perſon or perſons appointed by them to receive the ſame at the head office of the ſaid commiſſioners, true copies of the accounts herein before directed to be kept by ſuch licenſed inſurance office or offices, body or bodies, politick or corporate, or ſuch other licenſed perſon or perſons, for the quarter which ſhall have been completed before ſuch day of delivery or notice, as the caſe ſhall be, and at the ſame time ſhall pay all ſuch ſum and ſums as ſhall appear to be due on ſuch accounts to the receiver general for the time being, for receiving the ſaid duties for the uſe of your Majeſty, your heirs and ſucceſſors at the ſaid head office, upon pain of forfeiting for every default in not delivering true copies of ſuch accounts, the

A. D. 1787. Chap. 10.

ſum of five hundred pounds; and for every default in payment of the money due on ſuch account, double the amount of the ſaid monies due on ſaid account at the time of ſuch default.

LXXIV. And whereas it is and hath been the cuſtom for publick notaries to note bills of exchange for nonpayment or non-acceptance, and not proteſt the ſame in proper form of law, by which the payment of the duties upon ſaid noting or notarial act has been, and may be evaded: for remedy whereof, be it enacted, That every publick notary ſhall once in every two months, during the time aforeſaid, deliver to the ſaid commiſſioners of ſtamp duties, or ſome perſon authorized by them, at the head office to receive the ſame, a faithful and true account in writing, and upon oath, of all ſuch bills of exchange as aforeſaid, which ſhall have been noted by ſuch publick notary, and ſhall at the ſame time pay unto the receiver general of the ſtamp duties the ſum of two ſhillings and ſix pence for every ſuch bill of exchange which ſhall be ſo noted by them, over and above the duty payable to his Majeſty upon proteſting the ſame bill or bills, in caſe the owner or owners, holder or holders thereof ſhall at any time thereafter think proper to proteſt the ſame.

LXXV. And in caſe any publick notary or notaries ſhall neglect to account as aforeſaid, or to pay the duties aforeſaid, every ſuch publick notary or notaries ſhall for every ſuch neglect or default in not delivering a true account of ſuch noting, forfeit and pay the ſum of five hundred pounds; and for every default in payment of the money due on ſuch account, double the amount of ſaid monies due on ſaid account at the time of ſuch default.

LXXVI. And be it further enacted, That the ſaid receiver-general of the ſtamp duties, at the head office, or other perſon or perſons duly appointed by the major part of the ſaid commiſſioners to receive the duties upon inſurances by this act impoſed, ſhall make an allowance to all and every perſon and perſons, body and bodies politick and corporate, ſo to be licenſed as aforeſaid reſpectively, for their own uſe and trouble in originally receiving the ſaid duties, and making out ſuch accounts as herein directed, at and after the rate of one ſhilling in the pound out of the monies by them regularly accounted for and paid to ſuch receiver-general, or ſuch other perſon or perſons aforeſaid, according to the directions herein contained.

LXXVII. And be it further enacted, That it ſhall and may be lawful to and for your Majeſty, your heirs and ſucceſſors, and to and for the lord lieutenant, or other chief governor or governors of this kingdom for the time being, out of the produce of the duties hereby granted, to cauſe ſuch ſum and ſums of money to be expended and paid, from time to time, for ſalaries and other incident charges, as ſhall be neceſſary in and for the receiving, collecting, levying, or managing of the ſaid duties, any thing in this act contained to the contrary notwithſtanding.

LXXVIII. And be it further enacted, That all and every the officer and officers who ſhall be concerned in the levying, collecting, and receiving the duties ariſing by this act, ſhall keep ſeparate and diſtinct accounts thereof; and that the ſeveral perſons employed to collect and levy the ſaid duties in the city or county of Dublin, ſhall pay the ſame in ſpecie into your Majeſty's treaſury, on the firſt Monday in every month, unleſs it be a holiday; and then the next day which ſhall not be a holiday; and the ſeveral perſons employed to levy and collect the ſaid duties in other parts of the kingdom, ſhall pay the ſame in like manner, and at the like times, to the ſeveral collectors of the inland exciſe of the reſpective diſtricts in which the ſame ſhall be received and collected; and ſuch collectors of inland exciſe are hereby authorized and required to receive and give receipts for the ſame, without fee or reward, and to keep diſtinct accounts thereof; and every

ſtamp

ſtamp officer ſhall in ſix days after his making any payment into your Majeſty's treaſury, or to any of the ſaid collectors, give notice of the amount of ſuch payments to the commiſſioners for managing the ſtamp duties; and if the ſaid officers, or any of them, ſhall neglect or omit to pay the duties ſo by him levied and collected at the time, or in manner aforeſaid, or ſhall detain any part of the monies by them collected and received, then for ſuch offence he or they ſhall be diſmiſſed from his or their employment, and be rendered incapable to ſerve your Majeſty, your heirs or ſucceſſors, and be charged with intereſt for the monies ſo detained, in his and their hands, after the rate of twelve pounds *per centum per annum*, the ſame to be recovered by action, ſuit, information, or by any other of the means whereby debts may be recovered by your Majeſty, your heirs and ſucceſſors, from publick accountants, or debtors.

LXXIX. And be it further enacted, That there ſhall be provided and kept in your Majeſty's treaſury, one book in which all monies that ſhall be paid into the treaſury by virtue of this act, ſhall be entered and regiſtered apart and diſtinct from all other monies paid or payable to your Majeſty, your heirs and ſucceſſors, upon any account whatſoever.

LXXX. And be it further enacted, That the comptroller of the duties hereby granted, ſhall certify once in every week to the accountant general, the amount of the ſtamp duties paid by the diſtributors or other officers of the ſtamp duties, to the ſeveral collectors of the inland exciſe; and that every ſuch diſtributor ſhall likewiſe certify to the accountant general once in every month, the full amount of the ſums paid by him on account of the ſaid duties, to any collector or collectors of inland exciſe, ſpecifying the name of ſuch collector, and the reſpective times of payment, and the balance remaining in his hands; and if ſuch comptroller, or any ſuch diſtributor ſhall neglect to certify in manner aforeſaid, he ſhall forfeit the ſum of twenty pounds.

LXXXI. And be it further enacted, That all ſuch collectors of inland exciſe, ſhall, as to all ſuch ſtamp duties ſo by them received, be ſubject and liable to the ſame mode of account, and the ſame regulations and rules as they are, and ſhall be ſubject to in reſpect of any other duties by them collected.

LXXXII. And be it further enacted, That none of the duties granted by this act, ſhall be received or collected by, or paid to the ſaid commiſſioners for managing the ſtamp duties, and that the ſeveral perſons who have been, or ſhall be reſpectively employed in receiving, collecting or paying the ſeveral duties by this act, or any of the ſaid former acts granted, ſhall, when called upon for that purpoſe, exhibit their reſpective accounts of ſuch duties to the commiſſioners for taking impreſt accounts for the time being, or the major part of them, who ſhall and are hereby from time to time reſpectively authorized and required to examine upon oath the perſons who ſhall be employed in raiſing, receiving, or collecting the ſaid duties as to their accounts; and as to the ſum or ſums of money which was, or were by them, or any of them reſpectively raiſed, collected, or received within the time of ſuch their accounts, and likewiſe what part thereof was by them, or any of them paid into the receipt of your Majeſty's exchequer, or to the collectors of the inland exciſe as aforeſaid, and in making the ſaid accounts to, and before the ſaid commiſſioners, or the major part of them, they are to produce proper vouchers for any ſum or ſums of money ſo by them raiſed, received, and paid; and the ſaid commiſſioners of impreſt accounts, or the major part of them, are hereby authorized and required finally to adjuſt and ſettle the ſaid accounts, and to give diſcharges to the ſaid ſeveral accountants.

LXXXIII. And be it further enacted, That when the accounts of the money received for the ſaid ſeveral duties ſhall have been ſo audited, the ſame ſhall be

ſigned by the ſaid commiſſioners of accounts, or the major part of them, and ſhall be at all times to the officers therein concerned, a full and ſufficient warrant and diſcharge to all intents and purpoſes.

LXXXIV. And be it further enacted, That all penalties and forfeitures impoſed by this act, unleſs otherwiſe directed, may be recovered by any perſon who ſhall ſue for the ſame by action of debt, bill, plaint, or information in any of your Majeſty's courts of record at Dublin, in which no eſſoign, protection, or wager of law, or more than one imparlance ſhall be allowed: one moiety thereof to the uſe of your Majeſty, and the other moiety to the uſe of the perſon ſuing for the ſame.

LXXXV. And be it further enacted, That neither the ſixpence *per* pound, nor any other fee, ſhall be payable to, or be deducted or received by the vice-treaſurer or vice-treaſurers, receiver, or paymaſter-general, clerk of the pells, or any other officer or officers of this kingdom, for their uſe, for or on account of the iſſuing or paying of any ſum or ſums of money ariſing by, or which ſhall be received for or on account of the aids hereby granted to your Majeſty, or of any payment to be made in purſuance of this act, but that the ſame ſhall be received and duly accounted for to your Majeſty, your heirs and ſucceſſors.

LXXXVI. And be it further enacted, That the aforeſaid ſchedule hereunto annexed, ſhall be deemed and taken to be a part of this act to all intents and purpoſes.

A SCHEDULE of the ſeveral Duties to be paid on every Skin or Piece of Vellum, or Parchment, or Piece or Sheet of Paper, on which ſhall be engroſſed or written, or printed, any of the Articles, Matters, or Things therein ſet forth.

FOR every ſkin or piece of vellum, or parchment, or piece or ſheet of paper, on which ſhall be engroſſed, written, or printed, the following articles, the duties following ſhall be reſpectively paid:

ARTICLES.	Duties. £. s. d.
Any diſpenſation to hold two eccleſiaſtical dignities or benefices, or both a dignity and a benefice, or any other diſpenſation or faculty from the lord archbiſhop of Armagh, or maſter of the faculties for the time being	9 0 0
Any grant or letters patent under the great ſeal of Ireland, of any honour, dignity, promotion, franchiſe, liberty or privilege to any perſon or perſons, bodies politick or corporate, or exemplification of the ſame, commiſſions of rebellion in proceſs always excepted	9 0 0
Any grant from his Majeſty, his heirs or ſucceſſors, of any ſum of money, exceeding two hundred pounds, which ſhall paſs the great ſeal of Ireland	9 0 0
Any grant of any office or employment which ſhall be above the value of two hundred pounds *per annum*	9 0 0
Any admiſſion of any fellow of the college of phyſicians, or of any attorney, clerk, advocate, proctor, notary, or other officer or officers in any court whatſoever, except ſuch officer being an annual officer in any corporation or inferior court, whoſe office is under the value of ten pounds a year in ſalary, fees, or other perquiſites, or any appeal from the court of admiralty, or the prerogative court, or any archiepiſcopal court	6 0 0
Any admiſſion of any ſtudent or barriſter into the ſociety of King's-Inns	5 0 0
Any pardon (except the pardon paſſed in *forma pauperis*) of or for any crime or offence, or of any money or forfeiture whatſoever, or on which any warrant or reprieve, relaxation from any fines, corporal puniſhment, or other forfeiture	4 0 0
Any grant from his Majeſty, his heirs or ſucceſſors of any ſum of money not exceeding two hundred pounds, nor leſs than one hundred pounds, which ſhall paſs the great ſeal of Ireland	4 0 0
Any grant of any office or employment which ſhall be above the value of fifty pounds *per annum*, and under the value of two hundred pounds *per annum*	4 0 0
Any grant of lands in fee, leaſe for years, or other grant or profit not herein particularly charged, that ſhall paſs the great ſeal of the exchequer (*cuſtodiam* leaſes excepted)	3 0 0

ARTICLES.	DUTIES. £. s. d.
Any preſentation or donation which ſhall paſs the great ſeal of Ireland, or upon which any collation to be made by any archbiſhop or biſhop, or any preſentation or donation to be made by any patron whatſoever, of or to any benefice, dignity, or ſpiritual or eccleſiaſtical promotion whatſoever, of the value of one hundred pounds a year, and leſs than the value of two hundred pounds a year	3 0 0
And if of the value of two hundred pounds a year, or upwards, the value to be aſcertained by the certificate of the archbiſhop or vicar-general of the dioceſe; provided always, That two or more benefices epiſcopally united, ſhall be deemed and taken to be one benefice only	6 0 0
Any commiſſion that ſhall be iſſued from any court whatſoever for taking affidavits	1 0 0
Any exemplification of what nature ſoever, that ſhall paſs the ſeal of any court whatſoever	0 15 0
Any inſtitution that ſhall paſs the ſeal of any archbiſhop, biſhop, chancellor, or other ordinary or eccleſiaſtical court whatſoever; provided, that an inſtitution to two or more benefices epiſcopally united, ſhall be conſidered as an inſtitution to a ſingle benefice	0 15 0
Any conveyance, ſurrender of grants or offices, releaſe or other deed whatſoever, which ſhall be enrolled of record in any of the courts of the city of Dublin, or in any other court of record whatſoever	0 7 6
Any exemplification of a decree of the court of chancery under the great ſeal	0 7 6
Any ſentence that ſhall be given in the court of admiralty, or any attachment that ſhall be made out of the ſaid court of admiralty, or any relaxation of any ſuch attachment	0 7 6
Any writ of covenant for levying a fine	0 7 6
Any writ of entry for ſuffering a common recovery	0 7 6
Any commiſſion iſſuing out of any eccleſiaſtical court not herein before particularly charged	0 7 6
Any warrant, monition, or perſonal decree in the court of admiralty, except in ſuits for payment of ſeamen's wages	0 7 6
Any probate of a will, or letters of adminiſtration for any eſtate above the value of thirty pounds, and not of the value of one hundred pounds	0 5 0
If of the value of one hundred pounds, and not of the value of three hundred pounds	0 10 0
If of the value of three hundred pounds, and not of the value of ſix hundred pounds	1 0 0
If of the value of ſix hundred pounds, and not of the value of one thouſand pounds	1 10 0
If of the value of one thouſand pounds, and upwards	2 0 0
Any writ of error, *certiorari*, or appeal, except to the delegates	0 5 0
Any receipt or other diſcharge for any legacy left by any will or other teſtamentary inſtrument, or for any ſhare or part of a perſonal eſtate, divided by force of the ſtatute of diſtributions, the amount whereof ſhall not exceed twenty pounds, except ſuch legacies as ſhall be left to the wife, children, or grand children, of the perſon making ſuch will or teſtamentary inſtrument, or ſhall be divided among them by force of the ſaid ſtatute	0 2 6

Where

ARTICLES.	DUTIES. £. s. d.
Where the amount thereof, ſhall be of the value of twenty pounds, and not amounting to two hundred pounds, except as aforeſaid	0 5 0
Where the value thereof, ſhall be of the value of one hundred pounds and upwards, except as aforeſaid — — — — —	1 0 0
Any recognizance conditioned for the payment of money, or performance of covenants, or agreements, ſtatute ſtaple, or ſtatute merchant, or entered of record in any court or office, except ſuch recognizances as ſhall be entered into by perſons applying for licenſes to ſell by retail, beer, ale, wine, ſtrong waters, or other liquors, which recognizances ſhall be conſidered as bonds, and ſhall pay accordingly — — — —	0 5 0
Any record of *niſi prius*, or *poſtea*, — — — — — —	0 5 0
Every judgment whatſoever, which ſhall be ſigned by the maſter of any office, or his deputy, or ſecondary, or by any prothonotary, or his ſecondary, deputy or clerk, or any other officer belonging to any of the courts of the city of Dublin, who have power, or uſually do or ſhall ſign judgments — — — — — —	0 5 0
Any bill, anſwer, replication, rejoinder, interrogatories, depoſitions taken by commiſſioners, or any pleadings whatſoever in the courts of chancery or exchequer, ſave and except exceptions to anſwers filed in the ſaid courts — — — — — —	0 2 6
Any indenture, leaſe, or deed poll not otherwiſe charged, except indentures of apprenticeſhip, where no apprentice fee ſhall be given, or if any be given, ſuch apprentice fee ſhall not exceed the ſum of ten pounds, and alſo except indentures for binding poor pariſh, or other poor children ſupported by publick or other charities —	0 2 6
Any charter party, policy of inſurance, paſſport or any proteſt, procuration, letter of attorney, except warrants of attorney for judgments on bonds, or any other notarial act whatſoever ——	0 2 6
Every pamphlet or paper, not exceeding ſix ſheets in octavo, or not exceeding twelve ſheets in quarto, or twenty ſheets in folio, which ſhall be contained in one printed copy —— ——	0 2 0
Any admiſſion into any corporation or company ——	0 2 0
Any decree or diſmiſſion made by or in the courts of chancery or exchequer —— —— —— —— ——	0 1 6
Any writ of *habeas corpus* —— —— ——	0 1 0
Any ſpecial bail to be taken in any of the courts of the city of Dublin, or before any of the judges of the ſaid courts, or in any court whatſoever —— —— —— —— ——	0 1 0
Any common bail to be filed in any court whatſoever, and any appearance that ſhall be made on ſuch bail —— ——	0 1 0
Any affidavit, except ſuch affidavits as ſhall be taken before the officers of his Majeſty's cuſtoms or exciſe, or any juſtice or juſtices of the peace, or before a magiſtrate of any corporation acting as a juſtice of the peace, or acting in any court of conſcience, or of ſummary juriſdiction, or before any judge of aſſize, or commiſſion of oyer and terminer relative to proſecutions on trials or indictments, or to civil bills, or that ſhall be made for the purpoſe of raiſing or accounting for public money, and except affidavits made relative to the hempen and linen manufactures, or to the payment of corn premiums, or made before the truſtees of any turnpike, relative to	

A. D. 1787. Chap. 10

ARTICLES.	Duties. £. s. d.
the roads or tolls of ſuch turnpikes, or affidavits made before the Dublin ſociety	0 1 0
Any copy of ſuch affidavit which ſhall be read in any court whatſoever	0 0 2
An original writ (except ſuch original upon which a writ of *capias* iſſues) ſubpœna, writ of *capias quominus*, writ of *dedimus poteſtatum*, to take anſwers, examine witneſſes, or appoint guardians, or any other writ whatſoever, or any other proceſs or mandate that ſhall iſſue out of or paſs the ſeal of any of the courts of the city of Dublin, or any other court whatſoever, holding plea where the debt or damages doth amount to forty ſhillings or above, or the thing in demand is of that value	0 1 0
Any entry of any action in the mayor's, or ſheriff's courts of the city of Dublin, and in courts in all corporations, and other courts whatſoever, out of which no writs, proceſs, or mandate iſſue, holding plea where the debt or damages doth amount to forty ſhillings or above	0 1 0
Any rule or order, except in caſes proſecuted upon indictments, or which relate to preſentments made or given in any of the courts at the city of Dublin, either courts of law or equity which ſhall be taken out	0 1 0
Any copy of ſuch rules or orders, except in cauſes proſecuted upon indictments, or which relate to preſentments entered, or the copies of any other records or proceedings in any of the ſaid courts of the city of Dublin, not hereby otherwiſe charged	0 1 0
Any citation or monition made in the prerogative court, or in any eccleſiaſtical court, or any libel or allegation, depoſition, anſwer, ſentence or decree, or any inventory exhibited in the prerogative court, or in any eccleſiaſtical court, or in the court of admiralty, or whereupon any copies of them reſpectively ſhall be engroſſed or written, except in ſuits for recovery of ſeamen's wages	0 1 0
Any warrant of attorney, for entering judgment on any bond	0 1 0
Any releaſe, contract, bond, or other obligatory inſtrument	0 1 0
Any memorial of any deed, conveyance, will, or deviſe, which ſhall be regiſtered in the publick office for regiſtering ſuch memorials above all duties payable thereon	0 1 0
Upon any inſurance from fire there ſhall be paid a duty after the rate of one ſhilling for every one hundred pounds inſured	0 1 0
Each and every exception or exceptions to any anſwer filed in any court of equity in this kingdom	0 1 0
Every advertiſement to be contained in any gazette, news-paper or journal, to be publiſhed weekly or oftner, or in any pamphlet or paper whatſoever, being diſperſed or made publick yearly, monthly, or at any other interval of time	0 1 0
And a further duty for the ſame, after the rate of one ſhilling for every ten lines which every ſuch advertiſement ſhall contain, over and above the firſt ten lines, according to the length commonly uſed in ſuch gazette, journal, pamphlet, or news-paper	0 1 0
Any copy of any will atteſted by the proper officer of the prerogative court, or any eccleſiaſtical court	0 0 2

ARTICLES.	Duties. £. s. d.
Any declaration, plea, replication, rejoinder, demurrer, or other pleadings whatsoever, in any court of law, or any copy thereof	0 0 2
Every almanack or calendar for any one particular year, or for any time less than a year, which shall be printed on one side only of any one sheet or piece of paper only	0 0 1
Every other almanack or calendar for any one particular year	0 0 2
Every almanack or calendar made to serve for several years, the respective rates of one penny	0 0 1
And two pence shall be paid for every such year as aforesaid	0 0 2
Every paper containing public news, intelligence, or occurrence	0 0 1
Any depositions taken in the court of chancery, or court of exchequer, except the paper drafts of such depositions taken by virtue of any commission before they are engrossed, which are not herein before charged	0 0 1
Any copy of any bill, answer, plea, demurrer, replication, rejoinder, interrogatories, depositions, or other proceedings whatsoever, taken in the court of chancery, or court of exchequer, or in any court of equity	0 0 1
Any instrument entitling any person or persons exporting any goods, wares or merchandizes, to any drawback or bounty on exporting the same	0 0 1
Any license for retailing wine, beer, ale spirits, or cider	0 0 1

HARVARD LAW SCHOOL LIBRARY.

A. D. 1787.

CHAP. XI.

An Act for granting to His Majeſty, his Heirs and Succeſſors, certain Duties and Rates upon the Portage and Conveyance of all Letters and Packets within this Kingdom, and for other Purpoſes therein mentioned.

Expired 25 March 1788.

FOR the better ſupport of your Majeſty's government, and the conveniencе of trade: be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal and commons in this preſent parliament aſſembled, and by the authority of the ſame, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, until the twenty-fifth day of March, one thouſand ſeven hundred and eighty eight inclusive, and no longer, it ſhall and may be lawful to and for the poſt-maſter-general of this kingdom for the time being, and his deputy and deputies, ſervants and agents, to and for the uſe of his Majeſty, his heirs and ſucceſſors, to demand, have, receive, and take for the portage and conveyance of all letters and packets which he ſhall convey, carry, or ſend poſt to and from places within this kingdom, according to the ſeveral rates and ſums of money herein after mentioned, that is to ſay, for the port and conveyance of every ſingle letter or piece of paper, from the office in this kingdom, where ſuch letter or piece of paper ſhall be put in, to any diſtance within the ſame, not exceeding fifteen miles Iriſh meaſure, the ſum of two pence; and to any diſtance exceeding fifteen miles, and not exceeding thirty miles, the ſum of three pence; and to any diſtance exceeding thirty miles, the ſum of four pence; and for the port or conveyance of every double letter, double the ſaid ſums reſpectively; and for every treble letter, treble the ſaid ſums reſpectively; and for every ounce weight, four times the ſaid ſums reſpectively, and ſo in proportion for any greater weight than an ounce, reckoning every quarter of an ounce equal to a ſingle letter; and that all letters and packets directed from any place in this kingdom to any part or parts in Great Britain, or beyond the ſeas, or received in this kingdom from Great Britain, or any part or parts beyond the ſeas, ſhall be charged and pay for their portage and conveyance within this kingdom, from or to Dublin or Donaghadee, or any other port where packets may be eſtabliſhed, according as they ſhall reſpectively be ſhipped from or landed in either of ſaid places, according to the rates aforeſaid; and that every letter or packet paſſing through the general poſt-office in the city of Dublin, from any place within this kingdom not leſs diſtant than four miles from the general poſt-office in the ſaid city, to any place within the ſaid kingdom, not leſs diſtant than four miles from the general poſt-office in the ſaid city, ſhall be charged and pay according to the diſtances herein before mentioned to Dublin, and be further charged and pay according to the ſame rates from Dublin; and that for every letter or packet directed on board, or brought or ſent from on board any ſhip or veſſel riding or ſtopping in any port within this kingdom, there ſhall be charged and paid to his Majeſty, his heirs and ſucceſſors, over and above the rates aforeſaid, the ſum of one penny.

II. And be it further enacted, That it ſhall and may be lawful to and for his Majeſty's poſt-maſter-general of this kingdom, and his deputies, and he and they are hereby required to demand and receive for the port and conveyance of all letters and packets for Ireland from Great Britain, or foreign parts, in addition to the rates of poſtage hereby reſerved, ſuch further rates of poſtage as now are,

or

or hereafter ſhall be charged for the conveyance of ſuch letters and packets by any act or acts now made, or hereafter to be made by the parliament of Great Britain; and that his Majeſty's poſt-maſter-general of this kingdom ſhall, and he is hereby authorized and required to account for and pay for the ſame quarterly to the revenue of the poſt-office of Great Britain; and that there ſhall be paid his Majeſty, his heirs and ſucceſſors, for the delivery of each Britiſh or foreign printed news-paper, and each printed vote or proceeding in parliament, arriving at the general poſt-office in Dublin or Donaghadee, or any other port, where packets ſhall be eſtabliſhed from Great Britain, without covers, or in covers open at the ſides, the ſum of one penny, over and above the poſtage which may be charged thereon, and accounted for to Great Britain.

III. And be it enacted, That it ſhall and may be lawful to and for the ſaid poſt-maſter-general for the time being, and his deputies, from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight inclusive, and no longer, to demand, have, receive and take for the portage and conveyance of all letters and packets conveyed in the penny poſt, according to the ſeveral rates herein after mentioned; that is to ſay, that for the port and conveyance of any letter or packet, not being more than four ounces in weight, from and to any place within the limits of the ſaid city of Dublin, as the ſaid limits are now deſcribed and aſcertained by a ſurvey thereof made on the tenth day of July, one thouſand ſeven hundred and ſeventy-three, by Thomas Mathews, ſworn ſurveyor of the ſaid city of Dublin, there ſhall be paid at the time of putting ſuch letter or packet into the penny poſt-office, the ſum of one penny; and for the port and conveyance of every letter or packet not exceeding the like weight, from or to any place beyond the ſaid limits ſo aſcertained as aforeſaid, from or to any place within the circuit of the penny poſt office, there ſhall be paid at the time of putting in ſuch letter or packet, the ſum of one penny, and a further ſum of one penny on the delivery thereof; and that for every letter or packet of any weight which ſhall be ſent to, or delivered from the general penny poſt-office by the penny poſt, from or to any place not being within the ſaid limits as before aſcertained, there ſhall be paid the ſum of one penny over and above, and excluſive of the ſeveral rates chargeable thereon.

IV. And be it enacted, That every bill of exchange, merchant's account, invoice, or bill of lading, writ, proceſs, or proceeding at law, written upon the ſame ſheet or piece of paper with a letter, and every letter to or from ſeveral or diſtinct perſons, written upon the ſame ſheet or piece of paper, ſhall be rated, taxed, and paid for as ſo many ſeveral or diſtinct letters according to the rates eſtabliſhed by this act, or hereafter to be eſtabliſhed by any act to be paſſed in this kingdom relative to the portage of letters within the ſame.

V. And whereas patterns of cloth, ſilk, ſtuff, and ſmall ſamples of other ſorts of goods, are frequently encloſed in a ſingle letter or piece of paper, and ſent by the poſt: be it enacted, That for every ſingle letter or cover endorſed on the outſide "patterns," containing one or more paper or papers with patterns, or containing one or more pattern or patterns of cloth, ſilk, or ſtuff, or one or more ſample or ſamples of any other ſort of goods, and containing no other writing, matter, or thing, ſave only what appertains to ſuch patterns or ſamples, if the ſame together do not exceed one ounce weight; the rates payable for a double letter by this act, or by any act to be paſſed in this kingdom relative to the portage of letters within the ſame, ſhall be paid and no more.

VI. And be it enacted, That the poſt-maſter general for the time being, ſhall cauſe an account to be kept of all monies ariſing to his Majeſty, his heirs and ſucceſſors, by virtue of this act.

VII. And be it enacted, That the net revenue and monies ariſing by the rates and duties hereby granted to his Majeſty, his heirs and ſucceſſors, after paying all charges, out-going, diſburſements, expences, and ſalaries neceſſary for the receipt and management of the ſame; and all expences attending the ſaid office, and the due execution of this act, ſhall be paid unto his Majeſty's treaſury in this kingdom, in ſuch manner, and at ſuch time and times as his Majeſty, his heirs and ſucceſſors, or the lord lieutenant or other chief governor or governors of this kingdom for the time being, ſhall direct and appoint.

VIII. And be it enacted, That in caſe the poſt-maſter general, or any perſon concerned in the execution of this act, ſhall neglect or refuſe to perform any matter or thing whatſoever according to the true intent and meaning of this act, or if they, or any of them, or any other officer employed by virtue of this act, ſhall embezzle, divert, or miſapply any of the monies by them or any of them collected or received by virtue of this act, contrary to the true meaning thereof, then and in every ſuch caſe they and every of them ſo offending, ſhall forfeit their ſeveral offices, and be incapable to ſerve his Majeſty, his heirs or ſucceſſors in any office or place of truſt or profit, and ſhall be liable for every ſuch offence to pay treble the ſum ſo embezzled, diverted, or miſapplied.

IX. And be it enacted, That neither the ſix pence *per* pound, nor any other fee ſhall be payable to or be deducted or received by the vice-treaſurer or vice-treaſurers, receiver, or paymaſter-general, clerk of the pells, or any other officer or officers of this kingdom, to his or their own uſe or uſes, for or on account of the iſſuing or payment of any ſum or ſums of money ariſing by, or which ſhall be received for or on account of the aids hereby granted to his Majeſty, his heirs and ſucceſſors, or of any payment to be made in purſuance of this act, but that the ſame ſhall be duly accounted for to his Majeſty, his heirs and ſucceſſors.

X. And be it enacted, That no letters or packets ſent by the poſt to or from any place or places whatſoever, ſhall be exempted from paying the duty of poſtage according to the rates eſtabliſhed by this act, other than and except ſuch letters and packets as are herein after excepted, and in ſuch manner, and under ſuch reſtrictions as are herein after declared and enacted concerning the ſame; that is to ſay, all letters and packets not exceeding the weight of two ounces ſent from and to any places within this kingdom during the ſitting of any ſeſſion of parliament, or within forty days before or forty days after any ſummons or prorogation of the ſame, which ſhall be ſigned on the outſide thereof by any member of either of the two houſes of parliament in this kingdom, and whereof the whole ſuperſcription ſhall be of the hand writing of ſuch member; and ſhall have endorſed thereon in the ſame hand writing, the month and the day of the month and year when the ſame ſhall be put into any poſt-office of this kingdom, to be forwarded by the poſt, the day and month to be in words at length; and ſhall alſo have endorſed thereon in the ſame hand writing, the name of the poſt town from which the ſame is intended to be ſent.

XI. Provided always, That no ſuch letter or packet ſhall paſs free of the duty of poſtage, unleſs the member directing the ſame ſhall have actually been in the poſt town, or within the diſtrict or delivery of ſuch poſt town where ſuch letters or packets ſhall be put in, to be forwarded by poſt on the day of the date ſuperſcribed on ſuch letter or packet; and alſo except all letters and packets not exceeding the like weight, which ſhall during the ſitting of any ſeſſion of parliament or within forty days before, or forty days after any ſummons or prorogation of the ſame be directed from any place in this kingdom, to any member of either houſe of the parliament of this kingdom, at the place where he ſhall actually be at the time of the delivery thereof, or at any of his uſual places of reſidence, or at the houſe of parliament of which he is a member; alſo all letters and packets

from and to any place within this kingdom, directed to his Majesty's lieutenant general, or other chief governor or governors of this kingdom, his Majesty's principal secretary of state for this kingdom, the chief secretary of the said lieutenant general, or other chief governor or governors of this kingdom, the under secretary and first clerk for the civil department in the said chief secretary's office, the under secretary and first clerk for the military department of the office of the said chief secretary, or to his Majesty's post-master general of this kingdom, the secretary of the said general post office, the comptroller of the forting office in the said general post office, and the surveyors of the said post office, all for the time being; and all letters and packets sent from any of the said officers for the time being, from and to any place in this kingdom, which shall relate to the business of their respective offices, or their own private concerns only, and shall be signed, superscribed, and dated on the outside of such letters as aforesaid; and in case any such officer shall receive under cover to him, with intent to evade the payment of any of the rates granted by this act, any letters or packets intended for, or directed to, other persons, every such officer is hereby authorized and required to send the same to the general post office in Dublin, in order that such letters and packets may be charged with the duty of postage payable thereon; it being the true intent and meaning of this act, that the privilege of sending and receiving letters and packets by such officers, shall extend to such letters and packets only as relate to the business of their respective offices or their own immediate and private concerns; and also, except letters and packets sent from the general post office in Dublin, and which shall appear by an endorsement made thereupon by some person or persons (not exceeding two in number) authorized under the hand and seal of the post-master-general of this kingdom for the time being, to be upon his Majesty's service, and shall be sealed with the seal of the said general post-office; which person or persons are hereby strictly forbid so to endorse and seal any letter or packet whatsoever, unless such only concerning which they shall receive the special directions of their superior officer, or which they shall themselves know to concern the business of the post-office; and if any person or persons authorized as aforesaid, under the hand and seal of the said postmaster-general, shall knowingly make and subscribe such endorsement, or procure the same to be made, on any letter or packet which does not really concern the business of the said general post-office, he shall for the first offence forfeit and pay the sum of five pounds, and for the second offence shall be dismissed from his office.

XII. And be it enacted, That it shall and may be lawful to and for certain persons, who, by virtue of their respective offices in Great Britain, have heretofore sent or received letters and packets free from the duty of postage by virtue of or under any act or acts of the British Parliament, to send and receive by the post, letters and packets from Great Britain to any part of Ireland, or from any part of Ireland to Great Britain free from the duty of postage; subject nevertheless to such limitations and restrictions as persons in this kingdom, who by virtue of their employments or offices, are permitted to send and receive letters and packets free of postage, are subject and liable to by this act.

XIII. And whereas many frauds may be practised in sending covers, letters, and packets by post directed to members of Parliament, containing other letters and packets intended for others, and not intended for such members to whom the covers, letters, and packets are so directed, whereby the persons for whom such letters and packets are really intended may receive such covers, letters, and packets, free from the duty of postage, to the injury of the revenue: for remedy whereof, be it enacted, That it shall and may be lawful to and for the said post-master general, and all persons acting under this act, to charge the whole of such

A. D. 1787. Chap. 11.

covers, letters, and packets, with treble the duty of poſtage, according to the rates eſtabliſhed by this act; any thing herein contained to the contrary in any wiſe notwithſtanding.

XIV. Provided always, That if it ſhall appear by the certificate of ſuch member, that ſuch cover, letter, or packet, ſo charged, was actually intended for ſuch member or for ſome of his family, and not covering a correſpondence to any perſon not reſident in his houſe, then and in every ſuch caſe, the poſtage ſo charged and paid for every ſuch letter, cover or packet, ſhall be returned to ſuch member.

XV. Provided always, and be it further enacted, That nothing herein contained ſhall extend to charge with the duty of poſtage any printed votes or proceedings in Parliament, or printed news-papers being ſent by the poſt without covers, or in covers open at the ſides, which ſhall be ſigned on the outſide thereof by any member of Parliament in this kingdom, or which ſhall be directed to any ſuch member at any place within this kingdom, whereof he ſhall have given notice in writing to the poſt-maſter general of Ireland, or which ſhall be ſent by certain officers in the office of his Majeſty's poſt-maſter general, who ſhall be thereunto licenſed by the ſaid poſt-maſter general reſpectively, but that all ſuch votes, proceedings in Parliament, and printed news-papers ſo ſent and ſigned as aforeſaid, ſhall be received free of the duty of poſtage.

XVI. Provided nevertheleſs, That no ſuch printed news-paper ſhall paſs free of poſtage from the general-poſt-office purſuant to any ſuch notice, or from any other poſt-office in this kingdom, unleſs ſuch news-paper ſhall be put into ſuch poſt-offices reſpectively two hours at the leaſt before the time of the poſt being diſpatched therefrom.

XVII. And be it enacted, That it ſhall and may be lawful to and for his Majeſty's poſt-maſter general of this kingdom, or any of the officers employed under him, to examine and ſearch any packet ſent without a cover, or in a cover open at the ſides, in order to diſcover whether any letter or other paper or thing whatſoever be encloſed or concealed in or with ſuch printed votes, proceedings, or printed news-papers, and in order to diſcover whether ſuch printed news-papers ſhall have been duly ſtamped; and in caſe any letter or paper, or thing whatſoever ſhall be found to be encloſed, written, or concealed in, on, or with ſuch printed votes, proceedings in Parliament, or news-papers, as aforeſaid, or in caſe there ſhall be any writing other than the ſuperſcription of ſuch printed votes, proceedings, or news-papers, or any of them, or on or in the cover thereof, the whole of ſuch packet ſhall be charged with treble the duty of poſtage by this act impoſed; and in caſe any ſuch news-paper ſhall appear not to have been duly ſtamped, every ſuch officer is hereby required to ſtop the ſame, and ſend it to the commiſſioners of ſtamp duties at their office in the city of Dublin.

XVIII. And be it enacted, That if any perſon or perſons whatſoever within this kingdom, ſhall forge or counterfeit the ſeal or hand-writing, or make uſe of the name of any perſon whatſoever in the ſuperſcription of any letter or packet to be ſent by the poſt, in order to avoid the payment of the duty of poſtage, or ſhall forge, counterfeit, or alter, or ſhall procure to be forged, counterfeited, or altered, the date, place, or any other part of the ſuperſcription of any ſuch letter or packet, or ſhall write, or cauſe to be written and ſent by the poſt any letter or packet, the ſuperſcription, or any part whereof ſhall be forged, counterfeited, or altered, in order to avoid the payment of the duty of poſtage, knowing the ſame to be forged, counterfeited, or altered, or if any perſon or perſons within this kingdom ſhall forge or counterfeit, or alter, or procure to be forged, counterfeited or altered, any certificate of any member of either houſe of the Parliament of this kingdom, or of any other perſon entitled to the privilege of ſending letters free of

of the duty of poſtage, in order to have the poſtage charged upon any cover, letter, or packet refunded, every perſon ſo offending ſhall for the firſt offence forfeit the ſum of fifty pounds, and for the ſecond offence the ſum of one hundred pounds, and for the third offence ſhall be deemed guilty of felony, and ſhall be tranſported for ſeven years; and that it ſhall and may be lawful to and for his Majeſty's poſt-maſter-general of this kingdom, and his deputies, and all perſons acting under this act, to charge any letter or packet, the ſuperſcription whereof, or any part whereof ſhall appear to be forged, counterfeited or altered, with treble the duty of poſtage payable by virtue of this act; which ſaid duty ſhall be levied and paid, unleſs the member of either houſe of Parliament, or other privileged perſon whoſe ſuperſcription it imports to be, ſhall certify by writing under his hand to the poſt-maſter-general, or his deputies, that ſuch ſuperſcription, and every part thereof, is of his hand-writing.

XIX. And be it enacted, That if any collector or receiver, ferryman, or other perſon whatſoever, appointed or intruſted or employed to take or receive the toll or rates at any turnpike-gate or bar erected upon any highways, bridges, or poſt-roads, or at any ferry, or any perſon who has or ſhall have the care of any gate of any walled town, or the cuſtody of the keys of ſuch gate, ſhall demand and take any toll or rate for the coachman, poſt-boy, or rider, guard, ſervant, or other perſon, horſes, and carriages employed as aforeſaid, paſſing through, over, or acroſs the ſame, or ſhall not permit and ſuffer the horſes and carriages together with the coachman, poſt-boy or rider, guards, ſervants, and other perſons ſo employed to paſs through ſuch toll-gates, bars, or gates, and acroſs ſuch ferries without delay; or if any ferryman ſhall not within the ſpace of one hour after demand made, in all poſſible caſes, convey the coachman, poſt-boy, rider, guard, ſervant, and other perſons, together with the horſes and carriages employed as aforeſaid, acroſs ſuch ferry to the uſual landing place; or if any perſon having the care of any gate of a walled town, or the cuſtody of the keys of ſuch gate, ſhall not within a quarter of an hour after demand made aloud at ſuch gate, open the ſame, and admit the coachman, poſt-boy, rider, guard, ſervant, or other perſons, together with the horſes and horſe-carriages employed as aforeſaid, ſuch offender or offenders being convicted thereof by the oath of ſuch coachman, poſt-boy or rider, or other credible witneſs or witneſſes, before any juſtice of the peace within the diſtrict where the offence ſhall be committed; which oath every juſtice is hereby authorized and required to adminiſter, ſhall for every ſuch offence forfeit the ſum of twenty ſhillings, to be paid to the informer; and if the ſame ſhall not be forthwith paid upon ſuch conviction, it ſhall and may be lawful for ſuch juſtice to commit the offender to the houſe of correction, there to remain until the ſaid penalty or forfeiture ſhall be paid, or for any time not exceeding the ſpace of twenty-one days, nor leſs than fourteen days from the time of commitment, unleſs ſuch penalty or forfeiture ſhall be ſooner paid.

XX. And be it further enacted, That all and every the clauſes, proviſoes, powers, privileges, diſabilities, penalties, forfeitures, and modes for the recovery of the ſame matters and things contained in an act made in the twenty-third and twenty-fourth years of his Majeſty's reign, touching the ſaid general poſt-office, and the ſaid office called the penny-poſt-office, entitled, *An act for eſtabliſhing a poſt-office within this kingdom*, and not herein or by an act paſſed in the twenty-fifth year of his Majeſty's reign, entitled, *An act for granting to his Majeſty, his heirs and ſucceſſors, certain duties and rates upon the portage and conveyance of all letters and packets within this kingdom; and for explaining and amending an act paſſed in the twenty-third and twenty-fourth years of his Majeſty's reign*, entitled, *An act for eſtabliſhing a poſt-office within this kingdom*, altered, amended, or repealed,

A. D. 1787.

ſhall be applied and extended, and ſhall be conſtrued to apply and extend to this preſent act, as fully and effectually to all intents and purpoſes, as if the ſame had been particularly repeated and re-enacted in the body of this preſent act.

CHAP. XI.

An Act for Licenſing Hawkers and Pedlars, Petty Chapmen, and other Perſons.

Expired 25th March 1788.

FOR the better ſupport of your Majeſty's government, and towards defraying the expences of the ſame in this kingdom: We the commons of Ireland in Parliament aſſembled, have reſolved to grant unto your Majeſty, the ſeveral rates and duties herein after mentioned: be it therefore enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight inclusive, there ſhall be anſwered and paid to your Majeſty, your heirs and ſucceſſors, by every hawker, pedlar, petty chapman, or other trading perſon going from town to town, or to other men's houſes, fairs, marts or markets, and travelling either on foot, or with horſe or horſes, aſs or aſſes, mule or mules, or other beaſt or beaſts, or otherwiſe, in this kingdom (except as herein after mentioned) or otherwiſe carrying to ſell, or expoſing to ſale any goods, wares, or merchandizes whatſoever (except as herein after mentioned) and all travelling tinkers, ſmiths, and caſters of iron and metal, and all perſons hawking about tea, coffee, trees, ſhrubs, or plants for ſale, and alſo all perſons ſelling or expoſing to ſale in any ſtall, ſtand, ſhed, booth, bulk, or other place, not being a part of, or in his or her dwelling-houſe, any new or old books, maps, prints, pamphlets, charts, engravings or drawings; and alſo all perſons who ſhall ſell or expoſe to ſale any glaſs bottles not being reſpectively the makers or importers thereof, or not ſelling wines, ſpirits, beer or ale, a duty of forty ſhillings; and that every ſuch perſon ſo travelling with any horſe or horſes, aſs or aſſes, mule or mules, or other beaſt or beaſts, bearing or drawing burthen, during the time aforeſaid, ſhall pay the ſum of forty ſhillings for each horſe, aſs, mule, or other beaſt, bearing or drawing burthen, he or ſhe ſhall ſo travel with or cauſe to be uſed for the purpoſe of carrying or drawing his, her, or their goods, wares, or merchandizes, over and above the ſaid firſt mentioned duty of forty ſhillings; which ſaid rates and duties ſhall be collected by ſuch perſon and perſons, and in ſuch manner, and by ſuch ways and means, as the duty payable for licenſes to keep ale-houſes, is raiſed and collected by virtue of an act made in this kingdom in the thirty-third year of the reign of his late Majeſty George the ſecond, entitled, *An act for regulating the collection of his Majeſty's revenue, and for preventing of frauds therein, and for repealing an act made the laſt ſeſſion of Parliament*, entitled, *An act for continuing and amending ſeveral laws heretofore made relating to his Majeſty's revenue, and for the more effectual preventing of frauds in his Majeſty's cuſtoms and exciſe, and the ſeveral acts and ſtatutes which are mentioned in the ſaid act, and continued thereby*, as fully to all intents and purpoſes as if the proviſions in the ſaid act for that purpoſe were particularly mentioned and expreſſed, and enacted again in the body of this preſent act.

II. And

II. And be it enacted, That every hawker, pedlar, petty chapman, and other perſon or perſons as aforeſaid, ſhall before he or ſhe ſhall hawk, trade, or travel as aforeſaid, deliver, or cauſe to be delivered to the collector of exciſe of the diſtrict where he or ſhe ſhall reſide or dwell, a note in writing under his or her hand, or under the hand of ſome perſon by him or her authorized in that behalf, how or in what manner he or ſhe intends to hawk, travel, and trade, whether on foot, or with one or more horſe or horſes, aſs or aſſes, mule or mules, or other beaſt or beaſts, bearing or drawing burthen, and thereupon a licenſe or licenſes ſhall be granted by ſuch collector unto him or her for his or her ſo hawking, travelling, and trading, for which he or ſhe ſhall thereupon pay, or cauſe to be paid for ſuch licenſe unto ſuch collector the duty herein before directed to be payable for the ſame, which licenſe ſhall be in force until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, and no longer.

III. And be it enacted, That it ſhall and may be lawful to and for the ſaid collectors of the ſeveral diſtricts in this kingdom reſpectively; and they are hereby reſpectively directed, appointed, and required, upon the receipt of the duty herein before mentioned, to grant one or more licenſe or licenſes, under their reſpective hands, to every hawker, pedlar, petty chapman, or other perſon paying ſuch duty as aforeſaid, according to the terms and directions of this act; and the ſaid collectors are hereby required to inſert in ſuch licenſes as they ſhall ſo iſſue or grant, the ages, places of abode, and a particular deſcription of the perſon to whom ſuch licenſe ſhall be granted purſuant to this act, and to number each licenſe, and keep particular entries of ſuch deſcriptions and licenſes; for each of which licenſes there ſhall be taken by ſuch collectors for their own uſe, the ſum of one ſhilling, and no more, unleſs ſuch hawker, pedlar, or petty chapman, ſhall travel with horſe, aſs, mule, or other beaſt bearing or drawing burthen, and in that caſe there ſhall be paid to ſuch collectors for their own uſe, for each of ſuch licenſes for horſes, aſſes, mules, or other beaſts of burthen, the ſum of two ſhillings and no more, over and above the duties aforeſaid, any law or uſage to the contrary notwithſtanding; and that the ſaid collectors ſhall keep ſeparate and diſtinct accounts of the duties hereby granted, and pay the money ariſing therefrom into the receipt of your Majeſty's exchequer, in like manner as other monies received by them for the uſe of your Majeſty.

IV. And be it enacted, That the ſaid collectors ſhall be accountable to your Majeſty for the duties hereby granted, and ſhall be ſubject to the like penalties for not rendering a true account thereof, and not paying the ſame in manner before mentioned, as they are and ſtand liable unto for not rendering a true account of other monies received by them for the uſe of your Majeſty.

V. And be it enacted, That if any perſon or perſons whatſoever ſhall forge or counterfeit, or cauſe to be forged or counterfeited, any licenſe for any of the purpoſes aforeſaid, or travel with ſuch forged or counterfeited licenſe, knowing the ſame to be forged or counterfeited, ſuch perſon ſhall forfeit the ſum of fifty pounds; one moiety thereof to the King, and the other moiety to him who ſhall proſecute or ſue for the ſame, to be recovered by action of debt, bill, plaint, or information, in any of your Majeſty's courts of record at the four courts at Dublin, in which no eſſoign, protection, or wager of law, or more than one imparlance ſhall be allowed, and that ſuch perſon ſhall be ſubject to ſuch other pains and penalties as may be inflicted on perſons for forgery.

VI. And be it enacted, That all goods, wares, and merchandizes, which ſhall be carried, ſold, or expoſed to ſale, by any hawker, pedlar, or petty chapman, or other trading perſon, in reſpect whereof, or of any of them, he or ſhe ſhall be ſubject to the duty aforeſaid, and for ſelling of which he, ſhe, or they ſhall not have his, her, or their licenſe for ſo trading as aforeſaid, ready to produce, or ſhall

A. D. 1787. Chap. 12.

not upon the demand of any officer of your Majeſty's revenue, produce ſuch licenſe, ſhall be forfeited and confiſcated, and ſhall and may be ſeized by any ſuch officer, and that if any ſuch hawker, pedlar, petty chapman, or other perſon, from and after the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, be found trading as aforeſaid, or ſelling or expoſing to ſale, or carrying to ſell, any goods, wares, or merchandizes, without or contrary to, or not warranted by ſuch licenſe or licenſes, ſuch perſon ſhall for every ſuch offence forfeit the ſum of five pounds; and that if any ſuch perſon ſo trading, upon demand made by any revenue officer, or by any juſtice of the peace, mayor, conſtable, or other officer of the peace of any county, city, town corporate, or borough, where he or ſhe ſhall ſo trade, ſhall not produce and ſhew immediately unto ſuch perſon or perſons as aforeſaid ſo demanding the ſame, his or her licenſe or licenſes for ſo trading, that then every ſuch perſon ſo offending ſhall forfeit the ſum of forty ſhillings, to be levied by diſtreſs and ſale of the offender's goods by warrant under the hand and ſeal of any juſtice of the peace, the ſame to be paid to the informer; and for non-payment thereof, ſuch offender ſhall be committed to the common gaol, or houſe of correction for any time not exceeding three weeks, nor leſs than ten days.

VII. And be it enacted, That if any conſtable ſhall refuſe or neglect, upon demand, or upon his own view, to be aiding and aſſiſting in the execution of this act, being thereunto required, every ſuch conſtable being thereof convicted by oath of one or more credible witneſs or witneſſes, before any juſtice of the peace for the county, or place where ſuch offence ſhall be committed, ſhall forfeit for every ſuch offence contrary to this act, the ſum of forty ſhillings, to be levied by diſtreſs and ſale of the offender's goods by warrant under the hand and ſeal of ſuch juſtice, the ſame to be paid to the perſon who ſhall proſecute for the ſame, and for non-payment thereof, ſuch offender ſhall be committed to the common gaol or houſe of correction for any time not exceeding three weeks, nor leſs than ten days.

VIII. Provided always, and be it enacted, That this act, or any thing herein contained, ſhall not extend to prohibit any perſon from ſelling any act of Parliament, form of prayer, proclamation, gazette, almanack, news-paper or magazine, or any fiſh, fruit or victuals, nor to hinder any perſon or perſons who are workers, manufacturers, or makers of any goods or wares within this kingdom, or his or their wife or wives, apprentice or apprentices from carrying abroad, expoſing to ſale, and ſelling any of the ſaid goods or wares, made or manufactured by him, or them, his or their wife or wives, apprentice or apprentices, journeyman or journeymen, and no other, in any publick fairs, markets, or elſewhere, or any cooper, glazier, plumber, or harneſs-maker, from going about in order to exerciſe their proper trades reſpectively, or from carrying with him or them neceſſary materials for exerciſing the ſame reſpectively, ſo as ſuch perſon or perſons ſhall not at the ſame time carry any other thing for ſale, nor to ſubject any perſon or perſons who ſhall carry raw, manufactured or unmanufactured wool, woollen or worſted goods, from one part of the kingdom to another, or expoſe the ſame to ſale in any fair, market, or other place in this kingdom, to any of the duties or penalties herein before mentioned, ſo as ſuch perſon or perſons ſhall not at the ſame time carry or expoſe to ſale any other goods, wares, or merchandizes, except the ſaid laſt-mentioned goods reſpectively, nor to prohibit or reſtrain any perſon or perſons from ſelling or expoſing to ſale in any place or places whatſoever, any flax, tow, hemp, flaxen yarn, hempen yarn, ticken, plain, ſtriped, chequered, painted, or ſtained linens, buckrams, canvas, or cottons, or cotton and linen mixed, ſo as ſuch wool, woollen or worſted goods, flax, tow, hemp, yarn, tickens, linen, buckram, canvas, cottons, or cotton and linen mixed, be of

the growth or manufacture of Ireland; and that ſuch perſon or perſons ſhall not at the ſame time carry or expoſe to ſale any other goods, wares, or merchandizes, except ſuch flax, tow, hemp, yarn, tickens, linens, buckrams, canvas, cottons, or cotton and linen mixed as aforeſaid.

IX. Provided alſo, and be it enacted, That this act or any thing herein contained, ſhall not extend to ſubject any perſon or perſons who ſhall carry any pots or griddles made of caſt iron or metal, from one part of the kingdom to another, to expoſe the ſame to ſale in any fair, market, or other place in this kingdom, to the payment of any greater duty than the ſum of forty ſhillings in the whole, though ſuch perſon or perſons ſhall or may travel with one or more horſe or horſes, or other beaſt or beaſts, drawing or bearing burthen, ſo as ſuch perſon or perſons ſhall not at the ſame time carry or expoſe to ſale, any other goods, wares, or merchandizes, except the ſaid pots and griddles made of caſt iron or metal.

X. Provided alſo, and be it enacted, That this act, or any thing herein contained, ſhall not extend, or be conſtrued to extend, to give any power for licenſing any hawker, pedlar, or petty chapman, to ſell or expoſe to ſale any wares or merchandizes in any city, borough, town corporate or market town within this realm, any otherwiſe than he or ſhe might have done before the making of this act; any thing herein contained to the contrary notwithſtanding.

XI. And be it enacted, That all perſons who ſhall privately, or otherwiſe, convey and carry goods, wares, and merchandizes, in reſpect whereof they ſhall be chargeable with the duty aforeſaid, and ſell or expoſe to ſale the ſame in ſhops, rooms, ware-houſes, or other places hired for that purpoſe, in cities, towns, and places where they are not uſually reſident, and all perſons who carry and convey ſuch goods, wares and merchandizes, to publick ſtreets and places in cities, towns corporate, and other places in this kingdom where they reſpectively reſide, but not adjoining to their dwelling houſes or other apartments, and ſell or expoſe the ſame to ſale upon ſtalls, ſtands, ſheds, booths, bulks, or other places without licenſe, and all perſons under the denomination of leather ſellers or leather cutters, who hawk about from town to town, or ſell or expoſe to ſale in cities or towns corporate, and in fairs, markets, or other places, large or ſmall parcels of leather in booths, ſtalls, ſtandings, or otherwiſe; and all perſons under the denomination of criers of old caſt clothes, who hawk about the ſtreets or places in this kingdom, or buy old caſt clothes, and alſo expoſe to ſale ſeveral or any of ſuch kinds of goods on ſtands or ſtalls, or otherwiſe, ſhall be deemed hawkers, pedlars, petty chapmen, and trading perſons within the meaning and intention of this act, and ſhall pay ſuch duty, and take out ſuch licenſe as aforeſaid; and all and every ſuch perſon and perſons as aforeſaid, who ſhall ſell or expoſe to ſale, or deal in as aforeſaid, ſuch goods, wares, or merchandizes as aforeſaid, ſhall be deemed and taken to be reſpectively hawkers, pedlars, and petty chapmen, within the meaning of this act to all intents and purpoſes, and ſhall be ſubject and liable to all and every the penalties and forfeitures by the ſame inflicted upon hawkers, pedlars, petty chapmen, and others trading without licenſe; any thing herein contained to the contrary notwithſtanding.

XII. And be it enacted, That from and after the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight inclusive, and no longer, every hawker, pedlar, and petty chapman for every perſon who ſhall be employed to carry, whether ſervant or other perſon in his or her company, or otherwiſe, any boxes, bundles, or parcels of goods, wares, or merchandizes, on their backs, arms, or otherwiſe, ſeparate or diſtinct, for the purpoſe of ſelling or trading with the ſame, ſhall take out and pay for as aforeſaid, a ſeparate and diſtinct foot-licenſe for every ſuch perſon; and alſo, that

A. D. 1787. Chap. 12.

every hawker, pedlar, and petty chapman, for every horſe, aſs, mule, or other beaſt of burthen that he or ſhe ſhall make uſe of or drive, whether in his or her own company, or otherwiſe, ſhall take out and pay for a ſeparate and diſtinct horſe-licenſe, and ſuch ſeparate and diſtinct perſon, whether ſervant or other perſon employed or carrying ſuch boxes, bundles, or parcels, as aforeſaid, and ſuch hawkers, pedlars, or petty chapmen, who ſhall not take out a horſe-licenſe for every horſe or beaſt of burthen which he or ſhe ſhall make uſe of or drive as aforeſaid, ſhall be ſubject and liable to all and every the penalties and forfeitures, by this act inflicted upon hawkers, pedlars, and petty chapmen, and others trading without licenſe; it being the true intent and meaning of this act, that for one foot licenſe no more goods, wares, or merchandizes, ſhall by virtue of this act be hawked about for ſale as aforeſaid, than one perſon can well or reaſonably bear, carry, or travel with, and for one horſe licenſe, no more goods, wares, or merchandizes, ſhall by virtue of this act be carried about as aforeſaid, than one horſe, aſs, mule, or other beaſt of burthen, can well or reaſonably bear, carry, or travel with, any thing herein contained to the contrary notwithſtanding.

XIII. And be it enacted, That if any licenſe to be obtained in purſuance of this act, ſhall be lent to, or uſed by any perſon, other than the perſon to whom the ſame ſhall be granted, the ſaid licenſe from thenceforth ſhall be void and of no effect, and all goods, wares, and merchandizes found in the poſſeſſion of the perſon uſing the ſame, ſhall be forfeited and ſeized.

XIV. And be it enacted, That if any perſon or perſons ſhall be ſued, moleſted, or troubled, for putting into execution any of the proviſions contained in this act, or for doing any act, matter, or things, purſuant thereto, ſuch perſon and perſons ſhall and may plead the general iſſue, and give the ſpecial matter in evidence, and if the plaintiff or plaintiffs ſhall be nonſuited, or judgment be given againſt him, her, or them, upon a demurrer or otherwiſe, or a verdict ſhall paſs for the defendant or defendants, or a diſmiſs upon a civil bill, ſuch defendant or defendants ſhall have his, or their treble coſts, to be recovered in ſuch manner, as by law coſts given to defendants, may be recovered in other caſes.

XV. And be it further enacted, That all and every the fines, penalties, and forfeitures inflicted by this act, other than ſuch as by this act are otherwiſe appointed, ſhall and may be ſued for, recovered, levied, and applied in ſuch manner and form, and by ſuch ways and means, and with ſuch powers and authorities as are preſcribed, directed, and appointed, in and by an act of Parliament made in the fourteenth and fifteenth years of his late Majeſty Charles the ſecond, entitled, *An act for ſettling of the exciſe and new impoſt upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted*, or by any other law or laws relative to his Majeſty's revenue, as fully and effectually to all intents, conſtructions, and purpoſes, as if the ſame were particularly mentioned, expreſſed, and re-enacted in the body of this preſent act, with the like remedy of appeal to and for the party or parties who ſhall think him, her, or themſelves aggrieved or injured, as in and by the ſaid act of exciſe is provided.

XVI. And be it further enacted, That neither the ſix pence *per* pound, nor any other fee ſhall be payable to, or be deducted or received by the vice-treaſurer or vice-treaſurers, receiver, or paymaſter general, clerk of the pells, or any other officer or officers of this kingdom, for or on account of the iſſuing or payment of any ſum or ſums of money ariſing by, or which ſhall be received for or on account of the aids hereby granted to your Majeſty, or of any payment to be made in purſuance of this act.

CHAP.

A. D. 1787.

CHAP. XIII.

An Act for granting the Sum of Seventeen Thousand Pounds to certain Trustees for distributing Bounties, and promoting the several Manufactures therein named.

Preamble.

WHEREAS by an act passed in this kingdom this present session of Parliament, entitled, *An act for granting unto his Majesty, his heirs and successors, an additional duty on wines, hides, beer, ale, and other goods and merchandizes therein mentioned, and for prohibiting the importation of all gold and silver lace, and all cambricks, lawns, and glass, except the manufacture of Great Britain and France, and the French dominions in Europe, and of all hops, except of the growth of Great Britain and the British plantations*, the sum of sixty one thousand seven hundred and nineteen pounds six shillings and seven pence was granted to be applied in such manner as Parliament should direct, for the advancement of trade and manufactures, and the maintenance of hospitals, charities and publick institutions, and the further improvement of this kingdom, by building churches, and other publick works: be it enacted by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal and commons in this present Parliament assembled, and by the authority of the same, That the sum of seventeen thousand pounds, part of the said sum of sixty one thousand seven hundred and nineteen pounds six shillings and seven pence, be paid to the right honourable the speaker of the house of commons, the right honourable the chancellor of the exchequer, the honourable Richard Hely Hutchinson, Thomas Burgh, esquire, accountant general, Travers Hartley, esquire, the right honourable sir Lucius O'Brien, baronet, the right honourable John Beresford, Samuel Hayes, of Avandale, esquire, Cornelius Bolton, esquire, the right honourable William Conyngham, John Wolfe, esquire, and sir Henry Hartstonge, baronet, who are hereby constituted and appointed trustees to carry this act into execution, to be by them, or any seven or more of them, expended in paying bounties on the sale of the manufactures of this kingdom, made of wool, of wool mixed, of cotton, of cotton mixed, threads, kentings, manufactures of iron and copper, and for the establishment of markets for the sale of worsted goods in such manner of premiums, after such rates, at such times, in such proportions, and

17000l. to persons herein mentioned for paying bounties on Irish manufactures,

the kind of goods.

A. D. 1787. Chap. 13.

upon ſuch ſpecies of the ſaid goods, and under ſuch conditions, limitations, and reſtrictions as the ſaid perſons, or any ſeven or more of them ſhall direct, limit, and appoint.

Larger bounties on manufactures more than 10 miles from Dublin,

II. And be it further enacted by the authority aforeſaid, That all ſuch bounties ſhall be payable in a larger proportion on goods manufactured at a diſtance from the city of Dublin, than on thoſe manufactured in it, or within the diſtance of ten miles of it, except where any goods ſhall be manufactured at any factory eſtabliſhed before the paſſing of this act between five and ten miles diſtance from the ſaid city, wherein the work is carried on by machinery moved by water, or wherein thirty perſons at the leaſt are conſtantly employed, in which caſe all ſuch goods may receive the full and largeſt proportion of bounty, any thing herein contained to the contrary notwithſtanding; and that towards the expences of carrying this act into execution, a deduction of four pounds *per centum* be made on the payment of all ſuch bounties.

except as herein,

4l. *per cent.* deducted.

How bounties claimed as herein ſhall be paid.

III. And whereas the ſum of twenty thouſand pounds granted laſt ſeſſion of Parliament, to be paid in bounties on woollen and other manufactures, was applied in paying bounties accordingly, and many perſons not apprized of the time when the ſaid ſum was exhauſted, continued to ſell or purchaſe on expectation of the ſaid bounty, and claimed it accordingly; be it enacted by the authority aforeſaid, That it ſhall and may be lawful for the ſaid truſtees to apply the balances remaining on the ſeveral parts of the ſaid grant, and ſuch part of the ſaid ſum of ſeventeen thouſand pounds, as they ſhall think fit to pay the bounties ſo claimed.

Worſted goods to be ſold at time, &c. herein.

IV. And for the better regulation of markets for the ſale of worſted goods, called new drapery, which ſhall be duly appointed by the ſaid truſtees for that purpoſe, at a diſtance not leſs than twenty miles from the city of Dublin: be it enacted by the authority aforeſaid, That no bounty ſhall be paid, or payable on any part or parcel of worſted goods that ſhall not be actually expoſed to ſale before the hour of one o'clock, and truly and *bona fide* bought in and within the limits of the market ſo appointed, between the hours of twelve and three o'clock in the afternoon, on the reſpective day or days on which ſuch market is directed to be held; and if any perſon or perſons ſhall ſell, or offer or agree to ſell, or contract to ſell or buy, or offer or agree to buy or contract to buy, either by themſelves or by any perſons in truſt for them, any worſted goods in any other manner than as aforeſaid, and ſhall claim, aſk, or demand the bounty payable on the mar-

ket

ket ſale thereof, ſuch perſon or perſons ſhall forfeit ſuch worſted goods, or the value thereof to be recovered as herein after directed.

Penalty on obſtructing the markets.

V. And be it enacted, That if any perſon or perſons ſhall wilfully obſtruct or impede the ſale of goods, or ſhall wilfully diſturb, or in any manner annoy the buſineſs of any of the markets aforeſaid, it ſhall and may be lawful for any juſtice or juſtices of the peace, attending in any of the ſaid markets, to commit ſuch offender to priſon, there to remain for the ſpace of twenty-four hours, without bail or mainprize.

Suits, &c. may be carried on in name of the ſecretary.

VI. And be it enacted, by the authority aforeſaid, That it ſhall and may be lawful for the ſaid truſtees to commence, proſecute, and defend, in the name of their clerk, or ſecretary for the time being, whom they or any ſeven or more of them, are hereby empowered to appoint, any ſuit, either in law or equity, touching or concerning any contract or agreement that ſhall be made by ſaid truſtees, or any ſeven or more of them, or their clerk for the time being; and that all ſuits or proceedings in any court of law or equity, in the name of ſuch clerk, ſhall be as good and effectual to all intents and purpoſes as if ſuch ſuits and proceedings had been commenced, proſecuted, defended, or carried on in the names of the ſaid truſtees, or any of them; and in caſe any bill or petition ſhall be filed or exhibited in any court of equity againſt the ſaid truſtees, for or on account of any matter or thing by the ſaid truſtees, or any of them, made or done in execution of this act, they, the ſaid truſtees, or any of them, ſhall not be obliged to anſwer ſuch bill or petition, but that the anſwer of ſuch clerk to ſuch bill or petition, ſhall be deemed and taken to be the anſwer of the ſaid truſtees, and ſhall be binding upon them to all intents and purpoſes whatſoever; and in caſe ſuch clerk ſhall happen to die, or be removed whilſt any ſuch ſuit ſhall be depending, that then, and in ſuch caſe, ſuch ſuit ſhall not abate by the death or removal of ſuch clerk, but ſhall be carried on in the name of the ſucceeding clerk, and ſhall ſtand to all intents and purpoſes, in the ſame condition as it was immediately before ſuch death or removal; and that in all caſes of complaints, informations, ſuits, civil bills, actions, or indictments to be made, brought, commenced, or proſecuted, for or on account of carrying this act into execution, a certificate of ſuch clerk or ſecretary for the time being, under his hand and ſeal, ſhall be taken, deemed, and adjudged full, ſufficient and concluſive evidence that ſuch perſon is their clerk, and that ſuch matters, acts, and proceedings

The anſwer of the clerk to bills or petitions deemed ſufficient,

ſame power to the ſucceſſor of ſuch clerk.

Certificate ſufficient to prove his being clerk to the truſtees.

A. D. 1787. Chap. 13.

ceedings of the ſaid truſtees, in ſuch certificate contained, are the acts and proceedings of the ſaid truſtees.

25th G. 3. c. 48. relative to combinations, &c. continued.

VII. And be it further enacted, That all and every the regulations, and proviſions relative to combinations, ſuits, and price of labour which are enacted in an act paſſed in the twenty fifth year of his preſent Majeſty, entitled, *An act for granting the ſums of twenty thouſand pounds, five thouſand pounds, and four thouſand pounds to certain truſtees, and for promoting the ſeveral manufactures therein named*, ſhall extend, continue, and be in force, and the ſaid truſtees ſhall have the like powers and the authorities therein, as were given by the ſaid act.

Penalty on taking falſe oaths or of committing forgery.

VIII. And be it further enacted by the authority aforeſaid, That any perſon who ſhall take any oath, or make any affidavit or affirmation, preſcribed or appointed to be taken by virtue of this act, or ſhall take any oath, or make affidavit or affirmation, in order to obtain any of the bounties to be offered by the ſaid truſtees, and ſhall wilfully ſwear or affirm falſely therein, any ſuch perſon ſhall, upon conviction, ſuffer the pains and penalties enacted againſt perſons guilty of wilful and corrupt perjury; and that any perſon who ſhall forge any name or hand writing, with the intention of fraudulently claiming or obtaining any bounty, premium, or money, by virtue of, or in conſequence of this act, or ſhall utter, deliver, or offer the ſame, knowing it to be forged, ſhall, upon conviction thereof, be fined in a ſum not exceeding one hundred pounds, and be impriſoned for one year without bail or mainprize.

Perſons empowered to adminiſter oaths.

IX. And be it further enacted by the authority aforeſaid, That all oaths or affirmations to be taken by virtue of, or in purſuance of this act, or for the more effectual carrying the ſame into execution, may be adminiſtered by any juſtice of the peace, or by any one of the ſaid truſtees, or by their clerk or ſecretary for the time being, and they and each of them are hereby empowered to adminiſter the ſame; and that if any of the perſon or perſons aforeſaid ſhall ſubſcribe his or their name or names to any form of affidavit or affirmation, for carrying this act into execution before it be duly ſworn or affirmed before him or them, every ſuch perſon or perſons ſhall forfeit for every ſuch offence the ſum of one hundred pounds ſterling, to be recovered as herein after mentioned.

Signing their name before oath be duly ſworn.

Penalty 100l.

Penalties, &c. how to be recovered.

X. And be it further enacted by the authority aforeſaid, That all penalties and forfeitures created by this act, ſhall and may be ſued for and recovered by any perſon in any of his Majeſty's

courts of law, by civil bill, or by bill, plaint, or information, in which no eſſoign, protection, or wager at law, or more than one imparlance ſhall be allowed, the whole amount thereof to be paid to the perſons ſuing for the ſame. A. D. 1787.

XI. And be it further enacted, That the ſaid ſum of ſeventeen thouſand pounds ſhall be paid by the vice treaſurers, receivers, or paymaſters general, their deputy or deputies, to the order of any ſeven or more of the ſaid truſtees, without any further or other warrant to be had, ſued for, or obtained in that behalf, the receipt and expenditure of the ſaid ſum to be accounted for by the ſaid truſtees before the commiſſioners of impreſt accounts, who are hereby required and empowered to examine and report upon in the ſame manner as is directed by law for the due accounting for any other publick money.

Said 17000l. to be paid by vice-treaſurer, &c. to the order of 7 truſtees,

to be accounted for.

CHAP. XIV.

An Act for Granting to His Majeſty, His Heirs and Succeſſors, certain Duties upon Carriages.

Expired 25th March, 1788.

WE your Majeſty's moſt dutiful and loyal ſubjects the commons of Ireland, in Parliament aſſembled, towards raiſing the neceſſary ſupplies to defray the expence of your Majeſty's government, have reſolved to grant unto your Majeſty, the ſeveral rates and duties herein after mentioned: be it therefore enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That for and upon every coach, chariot, berlin, calaſh, or chaiſe with four wheels, which any perſon ſhall keep in his or her poſſeſſion, at any time between the twenty-fifth day of March, one thouſand ſeven hundred and eighty ſeven, and the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, being in number not more than one, there ſhall be raiſed, collected, and paid to your Majeſty an additional duty of three pounds, and for and upon every coach, chariot, berlin, calaſh, or chaiſe with four wheels, which any perſon ſhall ſo keep exceeding that number, an additional duty of four pounds, and for and upon all chaiſes with two wheels only, which any perſon or perſons ſhall ſo keep in his, her, or their poſſeſſion, an additional duty of ten ſhillings.

II. Provided always, That nothing in this act contained ſhall extend, or be conſtrued to extend, to charge any ſtage coach, or hackney coach, or hackney chaiſe, or any coach, chaiſe, or other carriage kept by the maker for ſale, or any cabriolet or garden chair.

III. And to prevent frauds by perſons, who in order to evade the duties upon carriages with four wheels and two wheels, make uſe of a carriage or carriages with wheels of ſuch ſmall dimenſions as are properly ſuited to cabriolets or garden chairs intended only for pleaſure, giving the name of cabriolets or garden chairs to ſuch carriages ſo uſed upon journies and otherwiſe: be it enacted, That no

A. D. 1787. Chap. 14.

carriage whatſoever, whether with four wheels or with two wheels, ſhall be deemed a cabriolet or garden chair, or be exempted from any duty as ſuch, in caſe the ſame ſhall be uſed by any perſon not paying duty for one or more carriage or carriages with four wheels, or in caſe the ſame ſhall be uſed upon any publick or high road at the diſtance of more than three miles from the houſe or demeſne of the perſon to whom the ſame ſhall belong, unleſs for the purpoſe of ſending ſuch carriage home to the proprietor thereof, when it ſhall have been firſt purchaſed, or for the purpoſe of ſending the ſame to be repaired, or returning therefrom, when it ſhall have been repaired, and that no carriage be deemed a cabriolet or garden chair within the meaning of this or any other law in this kingdom, if any of the wheels thereof ſhall be of a diameter exceeding four feet; any thing herein before contained to the contrary notwithſtanding.

IV. And be it further enacted, That for the better collecting the ſaid duty chargeable upon every perſon who ſhall keep any carriage with four wheels, or carriages with two wheels, except as before excepted, every perſon who at any time from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, ſhall have or keep any coach, chariot, berlin, calaſh, or chaiſe, with four wheels, or chaiſe with two wheels, except as before excepted, and in reſpect whereof he or ſhe ſhall be chargeable with the ſaid additional duties, ſhall within fourteen days after the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, or within fourteen days after he or ſhe ſhall have or keep any ſuch coach, chariot, berlin, calaſh, or chaiſe with four wheels, or chaiſe with two wheels, by writing under his or her hand, certify to the collector of exciſe in ſome one of the diſtricts wherein he or ſhe ſhall reſide, and likewiſe to the examinator of hearth-money in Dublin, mentioning to him in ſuch writing the name and diſtrict of the collector to whom he or ſhe has ſo certified, a true account of every ſuch coach, chariot, berlin, calaſh, and chaiſe with four wheels, or chaiſe with two wheels, which he or ſhe ſhall have or keep, except as before excepted, with the name of the place and pariſh of his or her reſidence or abode at the time of giving ſuch certificate; which ſaid certificate ſhall be kept by the reſpective collectors of the ſeveral diſtricts of this kingdom for the time being, and ſhall be alſo entered or regiſtered in an alphabetical book to be by them reſpectively kept for that purpoſe, and a copy of ſuch entry ſigned by ſuch collector or his clerk, ſhall be delivered if required, without fee or reward, to the perſon delivering ſuch certificate, and a number ſhall be entered on each certificate ſo regiſtered, and the examinator of hearth-money, ſhall on demand without fee or reward, give an acknowledgement under his hand to every perſon who ſhall certify any carriage, or carriages to him, that ſuch carriage or carriages hath, or have been certified, which certificate ſhall be evidence of ſuch carriage or carriages being certified as aforeſaid, and the ſaid examinator ſhall once in every three months, tranſmit to each collector a liſt of all perſons reſiding in ſuch collectors diſtrict, who ſhall have certified their ſaid carriages to him within the ſaid three months, which liſts ſhall be preſerved by ſuch collectors, and every perſon who ſhall have paid the duties hereby impoſed, may reſort to ſuch liſt, and the ſame ſhall be evidence on any information on this act, that ſuch perſon hath duly certified his, or her carriage to the ſaid examinator, and the ſaid collectors reſpectively ſhall under their hands on or before the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, give a true liſt of all coaches, chariots, berlins, calaſhes, and chaiſes with four wheels, and chaiſes with two wheels, from time to time returned to them reſpectively in ſuch certificates, with the names of the perſons and places of their abode reſpectively mentioned in ſuch reſpective certificates to the perſons who for the time being ſhall be appointed by the commiſſioners of your Majeſty's

revenue

revenue of exciſe, or any three of them, to collect and receive the ſaid duties; and that ſuch perſons as ſhall be appointed by the ſaid commiſſioners of exciſe, or any three of them, to collect and receive the ſaid duties on coaches, chariots, berlins, calaſhes, and chaiſes with four wheels, and chaiſes with two wheels, ſhall have full power and authority to levy, collect, and receive the ſame, within the diſtrict wherein ſuch certificate ſhall be entered, in the ſame manner as your Majeſty's revenue ariſing from fire-hearths, is now by law levied, collected, and received, and ſhall reſpectively ſign and deliver acquittances without fee or reward for the ſame, and ſhall keep duplicates thereof in a book to be kept for that purpoſe, in the ſame manner as acquittances are given and kept for the duty of fire-hearths, and ſhall reſpectively return the book containing the duplicates of ſuch acquittances to ſuch perſon and perſons at the ſame time, and to be diſpoſed of in the ſame manner as books containing the duplicates of acquittances for the ſaid duty on fire-hearths are returned, and that the duties aforeſaid ſhall be paid in the reſpective diſtricts wherein the ſaid carriages ſhall be entered or regiſtered reſpectively, and in no other.

VI. And be it further enacted, That every coach-maker, or other perſon making carriages for ſale in this kingdom, ſhall within ten days after he or ſhe ſhall ſell and deliver any coach, chariot, berlin, calaſh or chaiſe, with four wheels, or two wheels, certify to the collector of exciſe in the diſtrict where ſuch coach-maker ſhall reſide, the kind of carriage he or ſhe has ſo ſold, and whether with four or two wheels, and the name of the perſon to whom he or ſhe has ſold the ſame, together with the place of reſidence of ſaid perſon, in caſe he or ſhe knows the ſame; and that if any perſon or perſons ſhall have or keep any coach, chariot, berlin, calaſh, or chaiſe, with four wheels, or chaiſe with two wheels, chargeable with the ſaid duties, or any of them, by virtue of this act, which ſhall not be certified by him or them in manner as aforeſaid, that then, and in ſuch caſe, every ſuch perſon and perſons ſo having or keeping ſuch coach, chariot, berlin, calaſh, or chaiſe, with four wheels, or chaiſe with two wheels, not certified as aforeſaid, or if any coach-maker, or perſon making carriages for ſale, ſhall omit to give ſuch certificate as aforeſaid, every ſuch perſon or perſons, coach-maker, or other perſon making carriages for ſale, ſhall for every ſuch neglect forfeit reſpectively the ſum of twenty pounds, which ſaid penalty, on any perſon not certifying his or her carriage or carriages as aforeſaid, may be recovered on an information in the exciſe office of the diſtrict of Dublin, or of the diſtrict in which ſuch perſon ſhall dwell.

VI. Provided always, That nothing herein contained ſhall ſubject any perſon to any penalty for not certifying his or her carriage or carriages, in purſuance of this act, who hath already certified ſuch carriage or carriages in the manner preſcribed by any former act in this behalf.

VII. Provided nevertheleſs, That every perſon, except as before excepted, having in his, her, or their keeping or poſſeſſion, any coach, chariot, berlin, calaſh, or chaiſe with four wheels, or chaiſe with two wheels, belonging to another, ſhall be charged for each and every ſuch coach, chariot, berlin, calaſh, or chaiſe with four wheels, or chaiſe with two wheels, with the ſaid duty or duties impoſed by this act, in the ſame manner as the owner or proprietor thereof is or ought to be charged or chargeable for the ſame by this act.

VIII. And be it further enacted, That the perſon or perſons who, for the time being, ſhall be authorized and empowered to collect and levy the ſaid duty or duties, or any of them, on coaches, chariots, berlins, calaſhes, and chaiſes, ſhall pay the ſame to the collectors of the ſeveral diſtricts where the ſaid duty ſhall be collected and raiſed, and that the ſaid collectors ſhall keep ſeparate and

A. D. 1787. Chap. 14.

carriage whatſoever, whether with four wheels or with two wheels, ſhall be deemed a cabriolet or garden chair, or be exempted from any duty as ſuch, in caſe the ſame ſhall be uſed by any perſon not paying duty for one or more carriage or carriages with four wheels, or in caſe the ſame ſhall be uſed upon any publick or high road at the diſtance of more than three miles from the houſe or demeſne of the perſon to whom the ſame ſhall belong, unleſs for the purpoſe of ſending ſuch carriage home to the proprietor thereof, when it ſhall have been firſt purchaſed, or for the purpoſe of ſending the ſame to be repaired, or returning therefrom, when it ſhall have been repaired, and that no carriage be deemed a cabriolet or garden chair within the meaning of this or any other law in this kingdom, if any of the wheels thereof ſhall be of a diameter exceeding four feet; any thing herein before contained to the contrary notwithſtanding.

IV. And be it further enacted, That for the better collecting the ſaid duty chargeable upon every perſon who ſhall keep any carriage with four wheels, or carriages with two wheels, except as before excepted, every perſon who at any time from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, ſhall have or keep any coach, chariot, berlin, calaſh, or chaiſe with four wheels, or chaiſe with two wheels, except as before excepted, and in reſpect whereof he or ſhe ſhall be chargeable with the ſaid additional duties, ſhall within fourteen days after the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, or within fourteen days after he or ſhe ſhall have or keep any ſuch coach, chariot, berlin, calaſh, or chaiſe with four wheels, or chaiſe with two wheels, by writing under his or her hand, certify to the collector of exciſe in ſome one of the diſtricts wherein he or ſhe ſhall reſide, and likewiſe to the examinator of hearth-money in Dublin, mentioning to him in ſuch writing the name and diſtrict of the collector to whom he or ſhe has ſo certified, a true account of every ſuch coach, chariot, berlin, calaſh, and chaiſe with four wheels, or chaiſe with two wheels, which he or ſhe ſhall have or keep, except as before excepted, with the name of the place and pariſh of his or her reſidence or abode at the time of giving ſuch certificate; which ſaid certificate ſhall be kept by the reſpective collectors of the ſeveral diſtricts of this kingdom for the time being, and ſhall be alſo entered or regiſtered in an alphabetical book to be by them reſpectively kept for that purpoſe, and a copy of ſuch entry ſigned by ſuch collector or his clerk, ſhall be delivered if required, without fee or reward, to the perſon delivering ſuch certificate, and a number ſhall be entered on each certificate ſo regiſtered, and the examinator of hearth-money, ſhall on demand without fee or reward, give an acknowledgement under his hand to every perſon who ſhall certify any carriage, or carriages to him, that ſuch carriage or carriages hath, or have been certified, which certificate ſhall be evidence of ſuch carriage or carriages being certified as aforeſaid, and the ſaid examinator ſhall once in every three months, tranſmit to each collector a liſt of all perſons reſiding in ſuch collectors diſtrict, who ſhall have certified their ſaid carriages to him within the ſaid three months, which liſts ſhall be preſerved by ſuch collectors, and every perſon who ſhall have paid the duties hereby impoſed, may reſort to ſuch liſt, and the ſame ſhall be evidence on any information on this act, that ſuch perſon hath duly certified his, or her carriage to the ſaid examinator, and the ſaid collectors reſpectively ſhall under their hands on or before the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, give a true liſt of all coaches, chariots, berlins, calaſhes, and chaiſes with four wheels, and chaiſes with two wheels, from time to time returned to them reſpectively in ſuch certificates, with the names of the perſons and places of their abode reſpectively mentioned in ſuch reſpective certificates to the perſons who for the time being ſhall be appointed by the commiſſioners of your Majeſty's

revenue

revenue of exciſe, or any three of them, to collect and receive the ſaid duties; and that ſuch perſons as ſhall be appointed by the ſaid commiſſioners of exciſe, or any three of them, to collect and receive the ſaid duties on coaches, chariots, berlins, calaſhes, and chaiſes with four wheels, and chaiſes with two wheels, ſhall have full power and authority to levy, collect, and receive the ſame, within the diſtrict wherein ſuch certificate ſhall be entered, in the ſame manner as your Majeſty's revenue ariſing from fire-hearths, is now by law levied, collected, and received, and ſhall reſpectively ſign and deliver acquittances without fee or reward for the ſame, and ſhall keep duplicates thereof in a book to be kept for that purpoſe, in the ſame manner as acquittances are given and kept for the duty of fire-hearths, and ſhall reſpectively return the book containing the duplicates of ſuch acquittances to ſuch perſon and perſons at the ſame time, and to be diſpoſed of in the ſame manner as books containing the duplicates of acquittances for the ſaid duty on fire-hearths are returned, and that the duties aforeſaid ſhall be paid in the reſpective diſtricts wherein the ſaid carriages ſhall be entered or regiſtered reſpectively, and in no other.

V. And be it further enacted, That every coach-maker, or other perſon making carriages for ſale in this kingdom, ſhall within ten days after he or ſhe ſhall ſell and deliver any coach, chariot, berlin, calaſh or chaiſe, with four wheels, or two wheels, certify to the collector of exciſe in the diſtrict where ſuch coach-maker ſhall reſide, the kind of carriage he or ſhe has ſo ſold, and whether with four or two wheels, and the name of the perſon to whom he or ſhe has ſold the ſame, together with the place of reſidence of ſaid perſon, in caſe he or ſhe knows the ſame; and that if any perſon or perſons ſhall have or keep any coach, chariot, berlin, calaſh, or chaiſe, with four wheels, or chaiſe with two wheels, chargeable with the ſaid duties, or any of them, by virtue of this act, which ſhall not be certified by him or them in manner as aforeſaid, that then, and in ſuch caſe, every ſuch perſon and perſons ſo having or keeping ſuch coach, chariot, berlin, calaſh, or chaiſe, with four wheels, or chaiſe with two wheels, not certified as aforeſaid, or if any coach-maker, or perſon making carriages for ſale, ſhall omit to give ſuch certificate as aforeſaid, every ſuch perſon or perſons, coach-maker, or other perſon making carriages for ſale, ſhall for every ſuch neglect forfeit reſpectively the ſum of twenty pounds, which ſaid penalty, on any perſon not certifying his or her carriage or carriages as aforeſaid, may be recovered on an information in the exciſe office of the diſtrict of Dublin, or of the diſtrict in which ſuch perſon ſhall dwell.

VI. Provided always, That nothing herein contained ſhall ſubject any perſon to any penalty for not certifying his or her carriage or carriages, in purſuance of this act, who hath already certified ſuch carriage or carriages in the manner preſcribed by any former act in this behalf.

VII. Provided nevertheleſs, That every perſon, except as before excepted, having in his, her, or their keeping or poſſeſſion, any coach, chariot, berlin, calaſh, or chaiſe with four wheels, or chaiſe with two wheels, belonging to another, ſhall be charged for each and every ſuch coach, chariot, berlin, calaſh, or chaiſe with four wheels, or chaiſe with two wheels, with the ſaid duty or duties impoſed by this act, in the ſame manner as the owner or proprietor thereof is or ought to be charged or chargeable for the ſame by this act.

VIII. And be it further enacted, That the perſon or perſons who, for the time being, ſhall be authorized and empowered to collect and levy the ſaid duty or duties, or any of them, on coaches, chariots, berlins, calaſhes, and chaiſes, ſhall pay the ſame to the collectors of the ſeveral diſtricts where the ſaid duty ſhall be collected and raiſed, and that the ſaid collectors ſhall keep ſeparate and

A. D. 1787. Chap. 15.

diſtinct accounts thereof, and pay the ſame into your Majeſty's treaſury in like manner as other monies received by them for the uſe of your Majeſty.

IX. Provided always, That nothing in this act ſhall extend, or be conſtrued to extend, to charge any perſon or perſons with the ſaid additional duties of ten ſhillings chargeable upon chaiſes with two wheels, nor to oblige ſuch perſon or perſons to make entry of any chaiſe with two wheels, who ſhall keep and certify to the ſaid collectors of exciſe, and examinator of hearth money in manner above mentioned, any coach, chariot, berlin, caleſh, or chaiſe with four wheels.

X. And be it further enacted, That the ſum of five thouſand pounds ſhall be paid out of the firſt produce of the ſaid duties on carriages to the corporation for paving the ſtreets of Dublin, to be by them expended, in paving, lighting, and cleanſing the ſaid ſtreets, without any further or other warrant to be obtained in that behalf.

XI. And be it further enacted, That all and ſingular the ſaid duties, rates, and impoſitions hereby granted, ſhall be raiſed, anſwered, collected, and paid unto your Majeſty, your heirs and ſucceſſors, during the time aforeſaid, at the ſame time, and in like manner, and all and every the fines, penalties, and forfeitures inflicted by this act, ſhall and may be ſued for, recovered, levied, and applied in ſuch manner and form, and by ſuch ways and means, and with ſuch powers and authorities as are preſcribed, directed, and appointed in and by an act of Parliament made in the fourteenth and fifteenth years of the reign of his late Majeſty Charles the ſecond, entitled, *An act for the ſettling of the exciſe or new impoſt upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted*; as fully and effectually to all intents, conſtructions, and purpoſes, as if the ſame were particularly mentioned and expreſſed, and re-enacted in the body of this preſent act, with the like remedy of appeal to and for the party or parties who ſhall think him, her, or themſelves aggrieved or injured, as in and by the ſaid act of exciſe, or any other law or laws now in being relating to the duties of exciſe is provided.

XII. And be it further enacted, That neither the ſix pence *per* pound, nor any other fee ſhall be payable to, or be deducted or received by the vice-treaſurers, receiver or paymaſter-general, clerk of the pells, or any other officer or officers of this kingdom for their own uſe, for or on account of the iſſuing or payment of any ſum or ſums of money ariſing by, or which ſhall be received for or on account of the aids hereby granted to your Majeſty, or of any payment to be made in purſuance of this act, but that the ſame ſhall be received and duly accounted for to your Majeſty, your heirs and ſucceſſors.

A. D. 1787.

CHAP. XV.

An Act to prevent tumultuous Riſings and Aſſemblies, and for the more effectual Puniſhment of Perſons guilty of Outrage, Riot, and illegal Combination, and of adminiſtering and taking unlawful Oaths.

Preamble.

FOR the further prevention of tumultuous riſings and aſſemblies, and for the more adequate and effectual puniſhment of perſons guilty of outrage, riot, and illegal combination, and of adminiſtering and taking unlawful oaths: be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That if any perſons to the number of twelve, or more being unlawfully, riotouſly and tumultuouſly aſſembled, to the diſturbance of the publick peace, at any time after the twenty fifth day of March, one thouſand ſeven hundred and eighty ſeven, and being required or commanded, in the King's name, by any one or more juſtice or juſtices of the peace, or by the ſheriff of the county, or his under-ſheriff, or by the mayor, ſheriff, bailiff or bailiffs, or other head officer or juſtice of the peace of any city or town corporate, where any ſuch riſing or aſſembly ſhall be, by proclamation to be made in the King's name, in the form herein after directed, to diſperſe themſelves and depart to their habitations, ſhall, to the number of twelve or more, notwithſtanding ſuch proclamation made as aforeſaid, unlawfully, riotouſly, and tumultuouſly remain or continue together as aforeſaid, for the ſpace of one hour after ſuch proclamation made as aforeſaid, then ſuch continuing together as aforeſaid, to the number of twelve or more, after ſuch proclamation made as aforeſaid, ſhall be adjudged felony, without benefit of clergy; and the offenders therein, being by due courſe of law thereof convicted, ſhall be adjudged felons, and ſhall ſuffer death as in caſes of felony, without benefit of clergy.

From 25 March 1787, if any perſons to the number of 12, meet in an unlawful and riotous manner, and do not diſperſe when required by a juſtice of peace, &c. in one hour, deemed felons, and ſhall ſuffer death.

II. And be it enacted, That the order and form of the proclamation which ſhall be made by the authority of this act, ſhall be as hereafter followeth, (that is to ſay) the juſtice or other perſon authorized by this act to make the ſaid proclamation, ſhall amongſt the ſaid rioters, or as near to them as he can ſafely come, with a loud voice command, or cauſe to be commanded, ſilence to be kept whilſt proclamation is making, and after that ſhall openly, and

The proclamation to be made to the rioters.

A. D. 1787. Chap. 15.

with loud voice, make, or cauſe to be made, proclamation in theſe words, or like in effect: *Our ſovereign lord the King chargeth and commandeth all perſons being aſſembled, immediately to diſperſe themſelves, and peaceably to depart to their habitations, or to their lawful buſineſs, upon the pains contained in the act made in the twenty-ſeventh year of King George the third, to prevent tumultuous riſings and aſſemblies*; and every ſuch magiſtrate as aforeſaid, within the limits of his juriſdiction is hereby authorized, impowered and required, on notice or knowledge of any ſuch unlawful, riotous, and tumultuous riſing or aſſembly as aforeſaid, to reſort to the place where the ſame ſhall be, and there to make, or cauſe to be made, proclamation in manner aforeſaid.

Perſons hindering the making ſuch proclamation deemed felons, and ſuffer death;

III. And be it further enacted, That if any perſon or perſons do, or ſhall by threats, meſſages, or with force, wilfully or knowingly oppoſe, obſtruct, let, or hinder any perſon or perſons who ſhall begin to proclaim, or go to proclaim, according to the proclamation hereby directed to be made, whereby ſuch proclamation ſhall not be made, then every ſuch threatening, oppoſing, obſtructing, letting, hindering, or hurting any ſuch perſon or perſons ſo beginning or going to make ſuch proclamation as aforeſaid, ſhall be adjudged felony, without benefit of clergy; and the offenders therein being by due courſe of law thereof convicted ſhall be adjudged felons, and ſhall ſuffer death as in caſes of felony, without benefit of clergy; and that alſo every ſuch perſon or perſons ſo being unlawfully, riotouſly and tumultuouſly aſſembled, to the number of twelve or more as aforeſaid, to whom proclamation ſhould or ought to have been made if the ſame had not been hindered as aforeſaid, ſhall likewiſe, in caſe they, or any of them, to the number of twelve or more, ſhall continue together in manner aforeſaid, and not diſperſe themſelves within one hour after ſuch let or hinderance ſo made, having knowledge of ſuch let or hinderance, ſhall be adjudged felons, and being by due courſe of law thereof convicted, ſhall ſuffer death as in caſes of felony, without benefit of clergy.

penalty to be the ſame as if made.

Such rioters are to be ſeized and carried before a juſtice,

IV. And be it further enacted, That if ſuch perſons ſo unlawfully, riotouſly and tumultuouſly aſſembled, or twelve or more of them, ſhall continue together in manner aforeſaid, and not diſperſe themſelves within one hour after proclamation made in manner as aforeſaid, or after ſuch let or hinderance as aforeſaid, then it ſhall and may be lawful to and for every juſtice of the peace, ſheriff or under-ſheriff of the county where ſuch riſing or aſſembly ſhall be, and alſo to and for every high or petty conſtable, or other peace officer within ſuch county, and alſo to and for every mayor,

juſtice

justice of the peace, sheriff, bailiff, or other head-officer, high or petty constable, or other peace officer of any city or town corporate where such rising or assembly shall be, and to and for such other person and persons as shall be required to be assisting unto such justice of the peace, sheriff or under-sheriff, mayor, bailiff, or other head officer aforesaid, who are hereby authorized and impowered to command all his Majesty's subjects of age and ability to be assisting to them therein, to seize and apprehend, and they are hereby required to seize and apprehend such persons so unlawfully, riotously and tumultuously continuing together after proclamation made as aforesaid, or after such let or hinderance as aforesaid, and forthwith to carry the persons so apprehended before one or more of his Majesty's justices of the peace of the county or place where such persons shall be so apprehended, in order to their being proceeded against for such their offences according to law; and that if the persons so unlawfully, riotously and tumultuously assembled, or any of them, shall happen to be killed, maimed, or hurt in the dispersing, seizing, or apprehending, or endeavouring to disperse, seize or apprehend them, by reason of their resisting the persons so dispersing, seizing or apprehending, or endeavouring to disperse, seize or apprehend them, then every such justice of the peace, sheriff, under-sheriff, mayor, bailiff, head officer, high or petty constable, or other peace officer, and all and singular persons aiding and assisting them, or any of them, shall be free, discharged and indemnified, as well against his Majesty, his heirs and successors, as against all and every other person and persons of, for, or concerning the killing, maiming, or hurting of any such person or persons so unlawfully, riotously and tumultuously assembled, as shall happen to be so killed, maimed, or hurt as aforesaid.

if any of them be killed, &c. the officers, &c. are indemnified.

V. And be it further enacted, That if any persons unlawfully, riotously, and tumultuously assembled, shall unlawfully and with force demolish or pull down, or begin to demolish or pull down any church or chapel for the celebration of divine service, according to the usage of the church of Ireland, or any building used for religious worship, or if any person or persons shall wilfully burn or set fire to, or shall maliciously fasten up any church or chapel, or other building for religious worship as aforesaid, or by threats or force prevent or obstruct any clergyman from officiating or celebrating divine service therein, or shall maim or hurt any clergyman officiating or performing, or about to officiate or perform divine service therein, then every such demolishing or pulling down, or

Pulling down any religious house, or obstructing the clergyman, &c. deemed felony, and suffer death.

A. D. 1787. Chap. 15.

beginning to demoliſh or pull down, or burning or ſetting fire to, faſtening up, preventing or obſtructing, maiming or hurting, ſhall be adjudged felony, without benefit of clergy; and the offenders therein being by due courſe of law thereof convicted ſhall be adjudged felons, and ſhall ſuffer death as in caſes of felony, without benefit of clergy.

In any manner cauſing unlawful oaths or engagements to be taken, tranſportation for life,

VI. And be it further enacted, That any perſon or perſons not duly qualified by law to adminiſter oaths, who ſhall adminiſter, or cauſe to be adminiſtered, or tender, or cauſe to be tendered to, or by threats, promiſes, perſuaſion, or other undue means, cauſe, induce, or procure to be taken by any perſon or perſons any unlawful oath, or ſolemn engagement, upon a book or otherwiſe, and being by due courſe of law thereof convicted, ſhall be adjudged guilty of felony, and may be tranſported for life; and every perſon who ſhall take any ſuch oath or ſolemn engagement as aforeſaid, not being thereto compelled by inevitable neceſſity, and being by due courſe of law thereof convicted, ſhall be adjudged guilty of felony, and ſuffer as a felon, and may be tranſported for ſeven years.

perſons taking ſuch without being compelled, tranſported for 7 years.

Sufficient in indictment to ſet forth the general import of ſuch oaths,

VII. And be it enacted, That where any indictment ſhall be found againſt any perſon or perſons for adminiſtering or cauſing to be adminiſtered, or tendering or cauſing to be tendered, or inducing or procuring to be taken by any perſon or perſons any unlawful oath or ſolemn engagement, or againſt any perſon or perſons who ſhall take any ſuch oath or engagement as aforeſaid, it ſhall not be neceſſary in any ſuch indictment for any of the ſaid offences to ſet forth the form of words made uſe of in ſuch oath or engagement, but that it ſhall be ſufficient to ſet forth in any ſuch indictment the general import of ſuch oath or engagement; and where any indictment ſhall be found againſt any perſon or perſons for adminiſtering or cauſing to be adminiſtered, or tendering or cauſing to be tendered, or inducing or procuring to be taken by any perſon or perſons any ſuch unlawful oath or engagement, it ſhall not be neceſſary to ſet forth the name or names of the perſon or perſons to whom ſuch oath or engagement was tendered, or by whom ſuch oath or engagement was taken.

no occaſion of mentioning names of the parties.

Any inſtrument or other matter for inflicting bodily puniſhment, in order to compel perſons to enter into combinations, or to prevent the

VIII. And be it enacted, That if any perſon or perſons ſhall dig, erect or provide, or cauſe or procure to be dug, erected or provided, any grave, gallows or gibbet, or any inſtrument for inflicting bodily pain or puniſhment, in order to induce or compel any perſon or perſons to enter into, ſupport, maintain, or aſſiſt in any unlawful combination or agreement whatſoever, or in order to deter or prevent

vent any perſon from giving evidence in any ſuit or proſecution civil or criminal, or to prevent the collection of any lawful rates or taxes, or ſhall make uſe of any manner of force, or inflict or threaten to inflict any manner of bodily pain or puniſhment whatſoever, or deſtroy or threaten to deſtroy the property of any perſon in order to induce or compel any perſon to enter into, ſupport or maintain, or aſſiſt in any unlawful combination or conſpiracy whatſoever, or to prevent the collection of any ſuch rates or taxes, or to deter or prevent any perſon from giving evidence in any ſuit or proſecution, civil or criminal, or on account of any perſon's having declined or refuſed to enter into any unlawful combination or agreement, or on account of any perſon's having given evidence in any action or proſecution, civil or criminal, every ſuch perſon, and all perſons aiding, abetting and aſſiſting therein, being thereof by due courſe of law convicted, ſhall be adjudged guilty of felony, without benefit of clergy, and ſhall ſuffer death as in caſes of felony, without benefit of clergy; and the body of every perſon that ſhall ſo ſuffer ſhall be delivered by the ſheriff to the ſurgeon of the infirmary of the county to be by him publickly diſſected.

giving evidence or collecting rates or taxes, or deſtroying property, death and diſſection.

IX. And be it enacted, That if any perſon ſhall print, write, poſt, publiſh, or knowingly circulate or deliver, or ſhall cauſe or procure to be printed, written, poſted, publiſhed, circulated or delivered any notice, letter or meſſage, exciting or tending to excite any riot, tumultuous meeting or unlawful combination or confederacy, every ſuch perſon being by due courſe of law thereof convicted ſhall be adjudged a felon, and ſuffer death as in caſes of felony, without benefit of clergy.

Publiſhing, &c. notices tending to excite unlawful meetings, death.

X. And be it enacted, That every perſon not lawfully thereunto authorized, who ſhall forcibly ſeize any arms or ammunition belonging to any perſon or perſons, or ſhall forcibly or by menace or intimidation exact or levy from any perſon any contribution in money or goods, or ſhall by inſinuation, menaces, threats or violence cauſe any perſon unwillingly to deliver any arms or ammunition, or to ſend ſuch arms, ammunition, money or goods to any perſon or perſons, or place or places, and every perſon who ſhall knowingly and voluntarily ſupply horſes, arms, or ammunition to any perſon or perſons, for the purpoſe of aſſiſting any perſon or perſons in the execution of any of the offences in this act mentioned, and be by due courſe of law thereof convicted, ſhall be adjudged a felon, and ſuffer death as in caſes of felony, without benefit of clergy.

Unlawfully ſeizing arms, or exacting money or goods, or ſupplying horſes, arms, or ammunition to rioters, death.

A. D. 1787. Chap. 15.

beginning to demoliſh or pull down, or burning or ſetting fire to, faſtening up, preventing or obſtructing, maiming or hurting, ſhall be adjudged felony, without benefit of clergy; and the offenders therein being by due courſe of law thereof convicted ſhall be adjudged felons, and ſhall ſuffer death as in caſes of felony, without benefit of clergy.

In any manner cauſing unlawful oaths or engagements to be taken, tranſportation for life,

VI. And be it further enacted, That any perſon or perſons not duly qualified by law to adminiſter oaths, who ſhall adminiſter, or cauſe to be adminiſtered, or tender, or cauſe to be tendered to, or by threats, promiſes, perſuaſion, or other undue means, cauſe, induce, or procure to be taken by any perſon or perſons any unlawful oath, or ſolemn engagement, upon a book or otherwiſe, and being by due courſe of law thereof convicted, ſhall be adjudged guilty of felony, and may be tranſported for life; and every perſon who ſhall take any ſuch oath or ſolemn engagement as aforeſaid, not being thereto compelled by inevitable neceſſity, and being by due courſe of law thereof convicted, ſhall be adjudged guilty of felony, and ſuffer as a felon, and may be tranſported for ſeven years.

perſons taking ſuch without being compelled, tranſported for 7 years.

Sufficient in indictment to ſet forth the general import of ſuch oaths,

VII. And be it enacted, That where any indictment ſhall be found againſt any perſon or perſons for adminiſtering or cauſing to be adminiſtered, or tendering or cauſing to be tendered, or inducing or procuring to be taken by any perſon or perſons any unlawful oath or ſolemn engagement, or againſt any perſon or perſons who ſhall take any ſuch oath or engagement as aforeſaid, it ſhall not be neceſſary in any ſuch indictment for any of the ſaid offences to ſet forth the form of words made uſe of in ſuch oath or engagement, but that it ſhall be ſufficient to ſet forth in any ſuch indictment the general import of ſuch oath or engagement; and where any indictment ſhall be found againſt any perſon or perſons for adminiſtering or cauſing to be adminiſtered, or tendering or cauſing to be tendered, or inducing or procuring to be taken by any perſon or perſons any ſuch unlawful oath or engagement, it ſhall not be neceſſary to ſet forth the name or names of the perſon or perſons to whom ſuch oath or engagement was tendered, or by whom ſuch oath or engagement was taken.

no occaſion of mentioning names of the parties.

Any inſtrument or other matter for inflicting bodily puniſhment, in order to compel perſons to enter into combinations, or to prevent the

VIII. And be it enacted, That if any perſon or perſons ſhall dig, erect or provide, or cauſe or procure to be dug, erected or provided, any grave, gallows or gibbet, or any inſtrument for inflicting bodily pain or puniſhment, in order to induce or compel any perſon or perſons to enter into, ſupport, maintain, or aſſiſt in any unlawful combination or agreement whatſoever, or in order to deter or prevent

vent any perſon from giving evidence in any ſuit or proſecution civil or criminal, or to prevent the collection of any lawful rates or taxes, or ſhall make uſe of any manner of force, or inflict or threaten to inflict any manner of bodily pain or puniſhment whatſoever, or deſtroy or threaten to deſtroy the property of any perſon in order to induce or compel any perſon to enter into, ſupport or maintain, or aſſiſt in any unlawful combination or conſpiracy whatſoever, or to prevent the collection of any ſuch rates or taxes, or to deter or prevent any perſon from giving evidence in any ſuit or proſecution, civil or criminal, or on account of any perſon's having declined or refuſed to enter into any unlawful combination or agreement, or on account of any perſon's having given evidence in any action or proſecution, civil or criminal, every ſuch perſon, and all perſons aiding, abetting and aſſiſting therein, being thereof by due courſe of law convicted, ſhall be adjudged guilty of felony, without benefit of clergy, and ſhall ſuffer death as in caſes of felony, without benefit of clergy; and the body of every perſon that ſhall ſo ſuffer ſhall be delivered by the ſheriff to the ſurgeon of the infirmary of the county to be by him publickly diſſected.

giving evidence or collecting rates or taxes, or deſtroying property, death and diſſection.

IX. And be it enacted, That if any perſon ſhall print, write, poſt, publiſh, or knowingly circulate or deliver, or ſhall cauſe or procure to be printed, written, poſted, publiſhed, circulated or delivered any notice, letter or meſſage, exciting or tending to excite any riot, tumultuous meeting or unlawful combination or confederacy, every ſuch perſon being by due courſe of law thereof convicted ſhall be adjudged a felon, and ſuffer death as in caſes of felony, without benefit of clergy.

Publiſhing, &c. notices tending to excite unlawful meetings, death.

X. And be it enacted, That every perſon not lawfully thereunto authorized, who ſhall forcibly ſeize any arms or ammunition belonging to any perſon or perſons, or ſhall forcibly or by menace or intimidation exact or levy from any perſon any contribution in money or goods, or ſhall by inſinuation, menaces, threats or violence cauſe any perſon unwillingly to deliver any arms or ammunition, or to ſend ſuch arms, ammunition, money or goods to any perſon or perſons, or place or places, and every perſon who ſhall knowingly and voluntarily ſupply horſes, arms, or ammunition to any perſon or perſons, for the purpoſe of aſſiſting any perſon or perſons in the execution of any of the offences in this act mentioned, and be by due courſe of law thereof convicted, ſhall be adjudged a felon, and ſuffer death as in caſes of felony, without benefit of clergy.

Unlawfully ſeizing arms, or exacting money or goods, or ſupplying horſes, arms, or ammunition to rioters, death.

A. D. 1787.

Entering into unlawful combinations to defraud the clergy of their dues, &c.

XI. And be it enacted, That every perſon who ſhall voluntarily enter into any unlawful combination or confederacy to defraud any clergyman of the church of Ireland, or lay impropriator, of any tithes or dues to which he is legally entitled, or of any part thereof, or to obſtruct him in the collection thereof, or ſhall by force, threats, or other unlawful means prevent any ſuch clergyman, or lay impropriator, or any perſon or perſons employed by him, from viewing, valuing, ſetting or ſelling any tithes to which he is entitled, or having heretofore entered into ſuch combination or confederacy, ſhall do any act to defraud any ſuch clergyman of the church of Ireland, or lay impropriator, of any tithes or dues to which he is legally entitled, or of any part thereof, or to obſtruct him in the collection thereof, or ſhall by force, threats, or other unlawful means

or preventing the valuing and ſetting tithes,

prevent any ſuch clergyman, or lay impropriator, or any perſon or perſons employed by him, from viewing, valuing, ſetting or ſelling any tithes to which he is entitled, every ſuch perſon being by due courſe of law thereof convicted, ſhall be adjudged guilty of a miſdemeanor, and the court before whom ſuch perſon ſhall be tried, ſhall order ſuch offender to be puniſhed by fine and impriſonment, or to ſuffer ſuch corporal puniſhment as the court ſhall direct.

fine and impriſonment, or whipped.

Proſecution in a year,

XII. Provided always, and be it enacted, That no perſon or perſons ſhall be proſecuted by virtue of this act, for any offence or offences committed contrary to the ſame, unleſs ſuch proſecution be commenced within one year after the offence committed, and

in force to 1790, and end of next ſeſſion.

that this act ſhall continue to be of force for three years, and to the end of the then next ſeſſion of Parliament, and no longer.

CHAP. XVI.

An Act for puniſhing Mutiny and Deſertion, and for the better Payment of the Army and their Quarters within this Kingdom.

Expired 25 Mar. 1788.

WHEREAS the raiſing or keeping a ſtanding army within this kingdom, in time of peace, unleſs it be with the conſent of parliament, is againſt law: and whereas it is judged neceſſary by his Majeſty, and this preſent parliament, that a body of forces ſhould be continued for the ſafety of this kingdom, and the defence of the poſſeſſions of his Majeſty's crown; and that the whole number of ſuch forces ſhould conſiſt of fifteen thouſand and ninety two men; whereof twelve thouſand men, commiſſioned and non-commiſſioned officers included, ſhall be kept within this kingdom, for the neceſſary defence of the ſame, at all times, except in caſes of invaſion or rebellion in Great Britain: and whereas no man can be forejudged of life or limb, or ſubjected in time of peace to any

kind

kind of puniſhment within this realm by martial law, or in any other manner than by the judgment of his peers, and according to the known and eſtabliſhed law of this realm; yet nevertheleſs, it being requiſite for the retaining all the before mentioned forces in their duty, that an exact diſcipline be obſerved, and that ſoldiers who ſhall mutiny or ſtir up ſedition, or ſhall deſert his Majeſty's ſervice, be brought to a more exemplary and ſpeedy puniſhment than the uſual forms of the law will allow: be it therefore enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent parliament aſſembled, and by the authority of the ſame, That if any perſon, being muſtered, or in pay as an officer, or who is or ſhall be enliſted or in pay, as a ſoldier, ſhall at any time during the continuance of this act, begin, excite, cauſe, or join in any mutiny or ſedition in the regiment, troop, or company to which he doth belong, or in any other regiment, troop, or company, either of his Majeſty's land or marine forces in his Majeſty's ſervice, or ſhall not uſe his utmoſt endeavours to ſuppreſs the ſame, or coming to the knowledge of any mutiny, or intended mutiny, ſhall not without delay give information thereof to his commanding officer; or ſhall miſbehave himſelf before the enemy, or ſhall ſhamefully abandon or deliver up any garriſon, fortreſs, poſt or guard committed to his charge, or which he ſhall be commanded to defend, or ſhall compel the governor or commanding officer of any garriſon, fortreſs, or poſt, to deliver up to the enemy, or to abandon the ſame, or ſhall ſpeak words, or uſe any other means to induce ſuch governor or commanding officer, or others, to miſbehave before the enemy, or ſhamefully to abandon or deliver up any garriſon, fortreſs, poſt, or guard committed to their reſpective charge, or which he or they ſhall be commanded to defend, or ſhall leave his poſt before relieved, or ſhall be found ſleeping on his poſt, or ſhall hold correſpondence with, or give advice or intelligence to any rebel or enemy, of his Majeſty, either by letters, meſſages, ſigns, or tokens, in any manner or way whatſoever, or ſhall treat or enter into any terms with ſuch rebel or enemy, without his Majeſty's licenſe, or licenſe of the general, or chief commander, or ſhall ſtrike, or uſe any violence againſt his ſuperior officer, being in the execution of his office; or ſhall diſobey any lawful command of his ſuperior officer, or ſhall deſert his Majeſty's ſervice; all and every perſon or perſons ſo offending in any of the matters before mentioned, ſhall ſuffer death, or ſuch other puniſhment as by a court martial ſhall be awarded.

II. Provided, and it is hereby declared and enacted, That any non commiſſioned officer or ſoldier, enliſted or in pay in any regiment, troop, or company, who ſhall, without having firſt obtained a regular diſcharge therefrom, enliſt himſelf in any other regiment, troop, or company, ſhall be deemed to have deſerted his Majeſty's ſervice, and ſhall in like manner ſuffer death, or ſuch other puniſhment as by a court martial ſhall be awarded.

III. And whereas doubts have ariſen whether ſoldiers who of right belong to another corps in which they firſt enliſted, and from which they have not obtained a diſcharge, may be proceeded againſt and tried for deſerting any corps in which they may afterwards have enliſted, or for any crime committed by them whilſt ſerving therein: be it enacted by the authority aforeſaid, That if any perſon who is or ſhall be liſted, or in pay as a ſoldier in any regiment, troop, or company in his Majeſty's ſervice, ſhall deſert the ſame, or ſhall, while ſerving therein, commit any offence againſt this act, or againſt the rules or articles of war, ſuch perſon ſhall be liable to be tried by a court martial, and puniſhed in like manner as if he had originally enliſted in, and of right belonged to the ſame, notwithſtanding it ſhall have been diſcovered, or known that he had previouſly belonged to ſome other regiment, troop, or company, and not been diſcharged therefrom.

IV. Provided always, That if ſuch perſon ſhall be claimed by ſuch other regiment, troop, or company, and be proceeded againſt as a deſerter therefrom, his ſubſequent deſertion from any one or more corps in which he may have unwarrantably enliſted, may, unleſs he ſhall already have been tried for the ſame, be given in evidence as an aggravation of his crime, previous notice being always given to ſuch deſerter, of the fact or facts intended to be produced in evidence upon his trial.

V. And be it further enacted by the authority aforeſaid, That his Majeſty may from time to time by his royal commiſſion, empower the lord lieutenant of this kingdom, or other chief governor or governors of the ſame for the time being, to appoint general courts martial, from time to time, as well as to direct his or their warrant to any general officer having the chief command of a body of forces within this kingdom, authorizing him to convene general courts martial, as occaſion may require, for the trial of offences committed by any of the forces under his command; all which general courts martial ſhall be conſtituted, and ſhall regulate their proceedings according to the ſeveral proviſions herein after ſpecified.

VI. And be it further enacted, That it ſhall and may be lawful to and for ſuch courts martial by their ſentence or judgment, to inflict corporal puniſhment, not extending to life or limb, on any ſoldier for immoralities, miſbehaviour, or neglect of duty.

VII. And it is hereby further enacted and declared, That no general court martial which ſhall be held under the authority of this act, ſhall conſiſt of a leſs number than thirteen commiſſioned officers, and the preſident of ſuch general court martial ſhall not be the commander in chief, nor governor of the garriſon where the offender ſhall be tried, nor under the degree of a field officer, unleſs where a field officer cannot be had, nor in any caſe whatſoever under the degree of a captain; and that all general courts martial ſhall have power and authority, and are hereby required to adminiſter an oath to every witneſs in order to the examination or trial of any of the offences that ſhall come before them.

VIII. Provided always, That in all trials by general courts martial, to be held by virtue of this act, every member aſſiſting at ſuch trial, before any proceedings be had thereupon, ſhall take the following oaths upon the holy evangeliſts, before the judge advocate, or his deputy, who are hereby authorized to adminiſter the ſame, that is to ſay, "you ſhall well and truly try and determine, according to your evidence in the matter now before you."

So help you God.

I A. B. do ſwear, That I will duly adminiſter juſtice, according to the rules and articles for the better government of his Majeſty's forces, and according to an act of Parliament now in force for the puniſhment of mutiny and deſertion, and other crimes therein mentioned, without partiality, favour, or affection; and if any doubt ſhall ariſe, which is not explained by the ſaid articles or act of Parliament, according to my conſcience, the beſt of my underſtanding, and the euſtom of war in the like caſes. And I further ſwear, That I will not divulge the ſentence of the court, until it ſhall be approved of by his Majeſty, or by ſame perſon duly authorized by him; neither will I, upon any account, at any time whatſoever, diſcloſe or diſcover the vote or opinion of any particular member of the court-martial, unleſs required to give evidence thereof, as a witneſs, by a court of juſtice, in a due courſe of law.

And ſo ſoon as the ſaid oaths ſhall have been adminiſtered to the reſpective members, the preſident of the court is hereby authorized and required to adminiſter to the judge advocate, or the perſon officiating as ſuch, an oath in the following words:

I A. B.

I A. B. do ſwear, That I will not, upon any account, at any time whatſoever, diſcloſe or diſcover the vote or opinion of any particular member of the court martial, unleſs required to give evidence thereof, as a witneſs, by a court of juſtice, in a due courſe of law.

So help me God.

And no ſentence of death ſhall be given againſt any offender in ſuch caſe by any general court-martial, unleſs nine officers preſent ſhall concur therein; and in all caſes where a court martial ſhall conſiſt of more officers than thirteen, then the judgment ſhall paſs by the concurrence of two-thirds at the leaſt of the officers preſent; and no proceeding or trial ſhall be had upon any offence, but between the hours of eight of the clock in the morning and three in the afternoon, except in caſes which require an immediate example.

IX. And be it further enacted and declared, That in caſe of any ſoldier tried and convicted of deſertion, whenſoever the court martial which ſhall paſs ſentence upon ſuch trial, ſhall not think the offence deſerving of capital puniſhment, ſuch court martial may, inſtead of awarding a corporal puniſhment, adjudge the offender, if they ſhall think fit, to ſerve as a ſoldier in any of the corps ſtationed in any of his majeſty's dominions beyond the ſeas, or in foreign parts for life, or for a certain term of years, according to the degree of offence; and if ſuch ſoldier ſhall afterwards, without leave from his Majeſty, or from the commanding officer of the corps in which he ſhall be appointed to ſerve, return into this realm before the expiration of the term limited by ſuch ſentence, and ſhall be convicted thereof by a court martial, he ſhall ſuffer death.

X. Provided always, That the party tried by any general court martial, ſhall be entitled to a copy of the ſentence and proceedings of ſuch court martial upon demand thereof made by himſelf, or by any other perſon or perſons on his behalf, he or they paying reaſonably for the ſame, at any time not ſooner than three months after ſuch ſentence, whether ſuch ſentence be approved of or not, any thing in this act to the contrary notwithſtanding.

XI. Provided always, and be it further enacted by the authority aforeſaid, That every judge advocate, or perſon officiating as ſuch at any general court martial do, and he is hereby required to tranſmit with as much expedition as the opportunity of time and diſtance of place can admit, the original proceedings and ſentence of ſuch court martial to the chief ſecretary of the lord lieutenant, or other chief governor or governors of the kingdom of Ireland, to be laid before him or them, and when the determination ſhall have been made upon the ſentence therein contained, to be lodged with the judge advocate general in Dublin; which ſaid original proceedings and ſentence ſhall be carefully kept and preſerved in the office of ſuch judge advocate general, to the end that the perſon entitled thereto may be enabled upon application to the office to obtain copies thereof, according to the true intent and meaning of this act.

XII. Provided alſo, and be it further enacted and declared, that none of the proceedings of any general or regimental court martial, nor any entry or copy thereof, ſhall be charged or chargeable with any ſtamp duty whatſoever, any thing contained in any former act or acts to the contrary notwithſtanding.

XIII. Provided always, and be it hereby declared and enacted, That no officer or ſoldier being acquitted or convicted of any offence, be liable to be tried a ſecond time by the ſame or any other court martial for the ſame offence, unleſs in the caſe of an appeal from a regimental to a general court martial; and that no ſentence given by any court martial, and ſigned by the preſident thereof, be liable to be reviſed more than once.

A. D. 1787. Chap. 16.

XIV. Provided always, that nothing in this act contained, ſhall extend, or be conſtrued to exempt any officer or ſoldier whatſoever from being proceeded againſt by the ordinary courſe of law.

XV. And for preventing of frauds and deceit in the muſtering of ſoldiers, be it further enacted by the authority aforeſaid, That if any perſon do make or give, or procure to be made or given, any falſe or untrue certificate whereby to excuſe any ſoldier for his abſence from any muſter, or any other ſervice which he ought to attend or perform, upon pretence of being employed on ſome other duty of the regiment, or of ſickneſs, being in priſon, or on furlough; then every ſuch perſon ſo making, giving, or procuring ſuch certificate, ſhall for every ſuch offence, forfeit the ſum of fifty pounds, and ſhall be forthwith caſhiered and diſplaced from his office, and ſhall be thereby utterly diſabled to have or hold any military office or employment within this realm; and no certificate ſhall excuſe the abſence of any ſoldier, but for the reaſons above mentioned, or one of them; and the commiſſary of the muſters, is hereby directed to ſet down on the roll, at the time of the taking of the muſter, the reaſon of the abſence of ſuch ſoldier reſpectively, and by whom certified, and not to ſet down any ſuch excuſe without view of ſuch certificate.

XVI. And be it further enacted by the authority aforeſaid, That every officer that ſhall make any falſe or untrue muſter of man or horſe, and every commiſſary, muſter-maſter, or other officer, who ſhall wittingly or willingly allow or ſign the muſter-roll, wherein ſuch falſe muſter is contained, or any duplicate thereof; and alſo every commiſſary, muſter-maſter, or other officer who ſhall directly or indirectly take, or cauſe to be taken, any ſum or ſums of money, or any other gratuity, on or for the muſtering any regiment, troop, or company, or on or for the ſigning of any muſter-rolls, or any duplicate thereof, upon proof thereof upon oath made by two witneſſes before a general court-martial to be thereupon called, which is hereby authorized and required to adminiſter ſuch oath, ſhall for every ſuch offence be forthwith caſhiered, and diſplaced from ſuch his office, and ſhall be thereby utterly diſabled to have or hold any civil or military office or employment within this kingdom.

XVII. And be it further enacted by the authority aforeſaid, That every commiſſary or muſter-maſter upon any muſter to be made, had, or taken by him or them, ſhall by a convenient time before ſuch muſter made, give notice to the mayor, or other chief magiſtrate or officer of the place where the ſaid ſoldiers ſo to be muſtered ſhall be quartered, who is hereby required to be preſent at every ſuch muſter, and give his utmoſt aſſiſtance for the diſcovering any falſe or untrue muſter there made, or offered to be made; and that every ſuch commiſſary or muſter-maſter making or taking ſuch muſter, that ſhall neglect to give ſuch notice as aforeſaid, or ſhall refuſe to take the aid and aſſiſtance of ſuch mayor, chief magiſtrate, or officer where the ſoldiers to be muſtered ſhall be quartered, ſhall forfeit the ſum of fifty pounds, and ſhall be diſcharged from his office; and no muſter-roll ſhall be allowed, unleſs the ſame be ſigned by the ſaid mayor, or other chief magiſtrate or officer reſpectively; but in caſe ſuch mayor, chief magiſtrate or officer ſhall not, upon due notice given, attend ſuch muſter, or ſhall refuſe to ſign ſuch muſter-roll, without giving good and ſufficient reaſons for ſuch his refuſal, that then the commiſſary may proceed to muſter ſuch regiment, troop, or company, without incurring the ſaid penalty, and ſuch muſter-roll ſhall be allowed, though not ſigned as aforeſaid; provided that as ſoon after taking ſuch muſter as conveniently may be, oath be made by the commiſſary or muſter-maſter, before any of his Majeſty's juſtices of the peace for the county where ſuch muſter ſhall be taken, or for any adjoining county, that ſuch notice was duly given to the ſaid mayor, chief magiſtrate, or officer as aforeſaid.

XVIII. And be it further enacted by the authority aforeſaid, That if any perſon ſhall be falſely muſtered, or offer himſelf falſely or deceitfully to be muſtered, upon proof thereof made upon oath by two witneſſes, before the next juſtice of the peace for the county where ſuch muſter ſhall be made, and upon certificate thereof in writing under the hand of the commiſſary of the muſters, or chief magiſtrates as aforeſaid, made to ſuch juſtice of the peace, the ſaid juſtice is hereby authorized and required to commit ſuch offender to the houſe of correction, there to remain for the ſpace of ten days; and if any perſon ſhall wittingly or willingly lend or furniſh any horſe to be muſtered, which ſhall not truly belong to the trooper or troop ſo muſtered, the ſaid horſe ſo falſely muſtered ſhall be forfeited to the informer, if the ſame doth belong to the perſon lending or furniſhing the ſaid horſe; or otherwiſe the perſon lending or furniſhing the ſaid horſe, ſhall forfeit the ſum of twenty pounds, upon oath made by two witneſſes before the next juſtice of the peace; which twenty pounds ſhall be levied by warrant under the hand and ſeal of the ſaid juſtice, by diſtreſs and ſale of the goods and chattels of the perſon ſo offending, rendering the overplus, if any be, to the owner; and in caſe ſuch offender ſhall not have ſufficient goods and chattels whereon diſtreſs may be made, to the value of the penalty to be recovered againſt him, or ſhall not pay ſuch penalty within four days after ſuch conviction, then, and in ſuch caſe, ſuch juſtice of the peace ſhall and may, by warrant under his hand and ſeal, either commit ſuch offender to the common gaol, there to remain without bail or mainprize, for the ſpace of three months, or cauſe ſuch offender to be publickly whipped at the diſcretion of ſuch juſtice; and the ſaid forfeiture ſhall be to ſuch perſon or perſons that ſhall give information thereof; and the ſaid informer or informers, if belonging to the ſervice, ſhall have a right to be diſcharged forthwith, if he or they ſhall demand the ſame.

XIX. And be it further enacted by the authority aforeſaid, That every commiſſioned officer, ſtore-keeper, or commiſſary, that ſhall embezzle or manifeſtly cauſe to be embezzled or miſapplied, or ſhall wilfully, or through neglect, ſuffer any proviſions, forage, arms, clothing, ammunition, or other military ſtores to be ſpoiled or damaged, upon proof thereof upon oath, made by two witneſſes before a general court-martial, which is hereby authorized and required to adminiſter ſuch oath, ſhall be forthwith diſmiſſed his Majeſty's ſervice, and forfeit the ſum of one hundred pounds, and is hereby required to make good at his own expence, the loſs and damage thereby ſuſtained, to be aſcertained by ſuch court-martial, which ſhall have power to ſeize the goods and chattels of the perſon ſo offending, and ſell them for the payment of the ſaid one hundred pounds, and ſuch damage; and if ſufficient goods and chattels cannot be found and ſeized, then the perſon ſo offending, ſhall be committed to priſon, or the common gaol, to remain there for ſix months, without bail or mainprize, and until he ſhall pay ſuch deficiency; and after the ſaid ſum ſhall be recovered and levied, the ſame ſhall be applied and diſpoſed of as his Majeſty ſhall direct and appoint.

XX. And be it further enacted by the authority aforeſaid, That every commiſſary of the muſters, or muſter-maſter either of the land forces or marines, making or taking a muſter, do make oath before the mayor or chief magiſtrate attending the making or taking ſuch muſter as aforeſaid, if ſuch mayor or chief magiſtrate ſo attending be a juſtice of the peace, or otherwiſe before ſome other juſtice of the peace for the county where ſuch muſter ſhall be taken, or for any county adjoining thereto, who is hereby authorized and required to adminiſter the ſame without fee or reward, in manner following:

I A. B. *do ſwear, that I ſaw, at the time of making the within muſter, ſuch men or horſes as are borne, and not reſpited on the muſter-rolls, for which men or horſes,*

a ſigned certificate or certificates, are not endorſed on the back of the roll, certifying their being abſent from the muſter by reaſon of being employed on ſome other duty of the regiment, or by being ſick, in priſon, on furlough, or at graſs, or by a ſigned leave from the colonel or field officer, or officer commanding the regiment, troop, or company.

Which oath the ſaid commiſſary or muſter-maſter is hereby directed to inſert and ſubſcribe on the back of the muſter-roll by him tranſmitted into the office of the commiſſary-general of the muſters.

XXI. And be it further enacted by the authority aforeſaid, That if any paymaſter, agent, or clerk of any garriſon, regiment, troop, or company, ſhall wilfully detain or withhold by the ſpace of one month the pay of any officer or ſoldier, clothes, and all other juſt allowances being deducted, after ſuch pay ſhall be by him or them received, or if any officers having received their ſoldiers pay, ſhall refuſe to pay each reſpective non-commiſſion officer and ſoldier their reſpective pay, when it ſhall become due, according to the ſeveral rates eſtabliſhed by order of government, then upon proof thereof, before a court-martial as aforeſaid, to be for that purpoſe held and ſummoned, every ſuch paymaſter, agent, clerk, or officer ſo offending, ſhall be diſcharged from his employment, and ſhall forfeit to the informer upon conviction before the ſaid court one hundred pounds, to be levied as aforeſaid, and the informer, if a ſoldier, if he demands it, ſhall be, and he is hereby diſcharged from any further ſervice; any thing in this act contained to the contrary notwithſtanding.

XXII. And for the better execution thereof, and that a true and regular account may be kept and rendered by the agents of the ſeveral regiments and independent troops and companies, the ſaid agents are hereby required and directed to obſerve ſuch orders and directions as ſhall from time to time be given by his Majeſty, under his ſign manual, or by his Majeſty's chief governor or governors of this kingdom; and if any agent ſhall refuſe or neglect to obſerve and comply with ſuch orders and directions, he ſhall be diſcharged from his office, and be utterly diſabled to have or hold any ſuch office in his Majeſty's ſervice in this kingdom.

XXIII. And it is enacted, That if any officer or commiſſary ſhall muſter any perſon by a wrong name knowingly, upon conviction thereof before a general court-martial, the ſaid officer or commiſſary ſhall ſuffer ſuch penalties, and in ſuch manner as is directed and inflicted by this act upon thoſe who ſhall make falſe muſters.

XXIV. And whereas by an act paſſed in the fifth year of the reign of Queen Anne, entitled, *An act to prevent the diſorders that may happen by the marching of ſoldiers, and providing carriages for the baggage of ſoldiers on their march*, it is among other things enacted and declared, "That no officer, ſoldier, or trooper in her "Majeſty's army, nor the ſervant of any officer, nor any attendant on the train "of artillery, nor any yeoman of the guard of battle-axes, nor any officer com- "manding the ſaid yeomen, nor any ſervant of any ſuch officer, ſhall at any "time hereafter have, receive, or be allowed any quarters in any part of this "kingdom, ſave only and during ſuch time as he or they ſhall be, and remain "in ſome ſeaport town, in order to be tranſported, or during ſuch time as there "ſhall be any commotion in any part of this kingdom, by reaſon of which "emergency, her Majeſty's army, or any conſiderable part thereof ſhall be "commanded to march from any part of this kingdom to another, or dur- "ing ſuch time or times as he or they ſhall be on their march as afore- "ſaid."

XXV. And

XXV. And whereas the barracks in this kingdom are not at preſent ſufficient to lodge all the forces upon its military eſtabliſhment: and whereas it may be neceſſary to ſtation part of the troops in places where there are not barracks, or not ſufficient barracks to hold them: be it enacted, and it is hereby declared and agreed, by the authority aforeſaid, That it ſhall and may be lawful, notwithſtanding the ſaid recited act, to and for the conſtables and other chief officers and magiſtrates of cities, towns, villages, and other places within this kingdom, and in their default or abſence, for any one juſtice of the peace, inhabiting in or near any ſuch city, town, village, or place, and for no others, and ſuch conſtables, and other chief magiſtrates as aforeſaid, are hereby required to quarter and billet the officers and ſoldiers in his Majeſty's ſervice in inns, livery-ſtables, ale-houſes, and the houſes of ſellers of wine by retail, to be drank in their own houſes, or places thereunto belonging; and all houſes of perſons ſelling brandy, ſtrong waters, cyder or metheglin by retail; and where there ſhall not be found ſufficient room in ſuch houſes, then, in ſuch manner as has been heretofore cuſtomary; nor ſhall any more billets at any time be ordered, than there are effective ſoldiers preſent to be quartered; all which billets, when made out by ſuch chief magiſtrates or conſtables, ſhall be delivered into the hands of the commanding officer preſent; and if any conſtable or ſuch like officer or magiſtrate as aforeſaid, ſhall preſume to quarter or billet any ſuch officer or ſoldier in any houſe not within the meaning of this act, without the conſent of the owner or occupier, then ſuch owner or occupier, ſhall have his or their remedy at law againſt ſuch magiſtrate or officer for the damage that ſuch owner or occupier ſhall ſuſtain thereby; and if any military officer ſhall take upon him to quarter ſoldiers otherwiſe than is limited and allowed by this act, or ſhall uſe or offer any menace or compulſion to or upon any mayors, conſtables, or other civil officers before mentioned, tending to deter or diſcourage any of them from performing any part of their duty hereby required or appointed, ſuch military officer ſhall, for every ſuch offence, being thereof convicted before any two or more of the next juſtices of the peace of the county, by the oath of two credible witneſſes, be deemed and taken to be *ipſo facto* caſhiered, and ſhall be utterly diſabled to have or hold any military employment within this kingdom: Provided the ſaid conviction be affirmed at the next aſſizes or quarter ſeſſions of the peace for the ſaid county, or county of the city, and a certificate thereof tranſmitted to the judge-advocate, who is hereby obliged to certify the ſame to the next court-martial; and in caſe any perſon ſhall find himſelf aggrieved, in that ſuch conſtable, chief officer or magiſtrate, ſuch chief officer or magiſtrate not being a juſtice of the peace, has quartered or billeted in his houſe, a greater number of ſoldiers than he ought to bear in proportion to his neighbours, and ſhall complain thereof to one or more juſtice or juſtices of the peace of the diviſion, city, or liberty where ſuch ſoldiers are quartered; or in caſe ſuch chief officer or magiſtrate ſhall be a juſtice of the peace, then on complaint made to two or more juſtices of the peace, of ſuch diviſion, city, or liberty, ſuch juſtices reſpectively ſhall have, and have hereby power to relieve ſuch perſons, by ordering ſuch and ſo many of the ſoldiers to be removed and quartered upon ſuch other perſon or perſons as they ſhall ſee cauſe; and ſuch other perſon or perſons ſhall be obliged to receive ſuch ſoldiers accordingly.

XXVI. And whereas great inconvenience happens from the billeting of ſoldiers ſingly: Be it therefore enacted by the authority aforeſaid, That at no time hereafter, a leſs number than two men ſhall be billeted in any one houſe, and ſuch billets may be changed once in every month, if thought neceſſary by the chief magiſtrate, to prevent any burthen thereby ariſing from falling heavy on particular individuals.

A. D. 1787. Chap. 16.

XXVII. And as very great detriment and inconvenience ariſes to the ſervice from the diſperſing and billeting of ſoldiers when on a march at a great diſtance from the place or places where they are meant to be quartered, and contrary to the true intent and meaning of the ſaid laſt recited act, and by reaſon of which they are placed wide of their intended route for the next day's march: be it therefore enacted by the authority aforeſaid, That at no time when troops are on a march, ſhall any of them be billeted above one mile from the place or places mentioned in the route.

XXVIII. Provided always, and be it enacted by the authority aforeſaid, That if any officer ſhall take, or cauſe to be taken, or knowingly ſuffer to be taken, any money of any perſon for excuſing the quartering of officers or ſoldiers, or any of them, in any houſe allowed by this act, every ſuch officer ſhall be caſhiered, and be incapable of ſerving in any military employment whatſoever.

XXIX. And whereas great inconveniencies have ariſen, and may ariſe in ſuch places where horſe or dragoons are, or may be quartered, by the billeting of the men and their horſes at different houſes, and often at great diſtances from one another, contrary to the true intent and meaning of this act: be it therefore enacted by the authority aforeſaid, That in all places where horſe or dragoons ſhall be quartered or billeted in purſuance of this act for the future, the men and their horſes ſhall be billeted in one and the ſame houſe, except in caſe of neceſſity, and that in no other caſe whatſoever there be leſs than one man billeted where there ſhall be one or two horſes, nor leſs than two men where there ſhall be four horſes, and ſo in proportion for a greater number; and in ſuch caſe each man ſhall be billeted as near his horſe as poſſible.

XXX. And whereas ſome doubts have ariſen whether commanding officers of any regiment, troop, or company, may exchange any men or horſes quartered in any town or place with another man or horſe quartered in the ſame place for the benefit of the ſervice: be it declared and enacted by the authority aforeſaid, That ſuch exchange as above mentioned, may be made by ſuch commanding officers reſpectively, provided the number of men or horſes do not exceed the number at that time billeted on ſuch houſe or houſes, and the conſtables, tithing-men, head-boroughs, and other chief officers and magiſtrates of the cities, towns, and villages, or other places where any regiment, troop, or company ſhall be quartered, are hereby required to billet ſuch men and horſes ſo exchanged accordingly.

XXXI. And be it further enacted by the authority aforeſaid, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, no paymaſter-general or paymaſter of the army, paymaſter of the marines, ſecretary at war, commiſſary, or muſter-maſter, or any other officer whatſoever or their under officers, ſhall receive any fees, or make any deductions whatſoever out of the pay of any officer or ſoldier in his Majeſty's army, or from their agents, which ſhall grow due from and after the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, other than the uſual deductions for clothing and ſuch other neceſſary deductions as are now made, or ſhall from time to time be directed by his Majeſty under his royal ſign manual.

XXXII. And that the quarters of officers and ſoldiers in this kingdom, may hereafter be duly paid and ſatisfied, his Majeſty's duties of exciſe better anſwered, and that the owners of houſes on whom officers and ſoldiers ſhall be billeted, may be encouraged to provide proper accommodation for ſuch officers, ſoldiers, and their horſes: be it enacted by the authority aforeſaid, That except during ſuch times as the troops ſhall be on their march, or during ſuch times as there ſhall be any commotion in any part of this kingdom, payment ſhall be made for each officer and ſoldier during the time he or they ſhall occupy ſuch billet, at the

following

following weekly rates, *videlicet*, in Dublin, for each field officer and captain, eight shillings; for each subaltern officer, seven shillings; for each serjeant of dragoons or foot, or corporal of horse, one shilling and one penny; for each trooper, dragoon, or foot soldier, six pence halfpenny: in the country for each field officer or captain, five shillings; for each subaltern officer, three shillings and six pence; for each serjeant of dragoons or foot, or corporal of horse, one shilling; for each trooper, dragoon, or foot soldier, six pence; the payment of the officers lodgings, to be made by the officers themselves, in the present accustomed manner; the payment of the men's lodgings, to be made monthly by the commanding officer of each corps, in each quarter, in consequence of money sent them for that purpose, by their several regimental agents; and in order to enable the agents to remit such money such sums shall be advanced to them, as shall be necessary, for which the regiments shall be accountable, and which sums shall be accounted for in the usual manner.

XXXIII. And as an encouragement to provide proper and sufficient stabling for the horses so billeted, four pence *per* week shall be paid to the owners of stables, for each horse, during the time each shall remain in such manner and under such circumstances as the quarters of the men are paid; and in case of any troop or company being suddenly ordered to march, and that the respective commanding officers are not enabled to make payment of the sums due for the lodging of the men and horses, every such officer shall, before his departure, make up the account with every person with whom such troop or company may have been quartered, and sign a certificate thereof; which account and certificate, shall be transmitted to the agent of the regiment, that immediate payment may be procured in the accustomed manner.

XXXIV. And be it further enacted, That the clauses and circumstances of this act, shall, in every particular, extend to all recruiting parties whatsoever, and their recruits, of his Majesty's land or marine forces, that may be employed on that service within this kingdom; and quarters shall at all times upon requisition, be granted to such parties and their recruits as prescribed by this act, they paying for the same at the rates before directed, notwithstanding there may be barracks in the places where such quarters are so demanded.

XXXV. And be it further enacted, That every non-commmissioned officer and soldier, who shall be billeted according to the provisions in this act, shall be entitled to and receive proper and sufficient accommodation respectively, and also the use of kitchen utensils, to cook and eat their victuals in their quarters.

XXXVI. And be it further enacted by the authority aforesaid, That for the better and more regular provision of carriages for his Majesty's forces in their marches, or for their arms, clothes, or accoutrements, all justices of the peace within their several counties, shires, divisions, liberties, and precincts, being duly required thereunto by an order from the chief governor or governors of this kingdom, or the general of his Majesty's forces, or the master-general of his Majesty's ordnance, shall, as often as such order is brought and shewn unto one or more of them by the quarter master, adjutant, or other officer, or non-commissioned officer of the regiment, detachment, troop, or company so ordered to march, issue out his or their warrants to the constables or petty constables of the division, city, liberty, hundred, and precinct, from, through, near, or to which such regiment, detachment, troop, or company shall be ordered to march, requiring them to make such provision for carriages, with able men to drive the same, as is mentioned in the said warrant, allowing them sufficient time to do the same, that the neighbouring parts may not always bear the burthen; and in case sufficient carriages cannot be provided within any such liberty, division, or precinct, then

the next juſtice or juſtices of the peace of the county or diviſion, ſhall upon ſuch order as aforeſaid, being brought or ſhewn to one or more of them, by any of the officers aforeſaid, iſſue his or their warrant to the conſtables or petty conſtables of ſuch next county, liberty, diviſion or precinct, for the purpoſes aforeſaid, to make up ſuch deficiency; and ſuch conſtables or petty conſtables ſhall order and appoint ſuch perſon or perſons, having carriages within their reſpective liberties, as they ſhall think proper to provide and furniſh ſuch carriages and men according to the warrant aforeſaid, who are hereby required to provide and furniſh the ſame accordingly; and if any military officer or officers, for the uſe of whoſe troop or company the carriage was provided, ſhall force and conſtrain any carriage to travel more than one day's journey, except as hereafter excepted, or ſhall not diſcharge the ſame in due time for their return home, or ſhall ſuffer any ſoldier or ſervant, (except ſuch as are ſick) or any woman to ride in the carriage aforeſaid, or ſhall force any conſtable or petty conſtable by threatenings or menacing words to provide ſaddle-horſes for themſelves or ſervants, or ſhall force horſes from the owners by themſelves, ſervants, or ſoldiers, every ſuch officer, for every ſuch offence, ſhall forfeit the ſum of five pounds, proof thereof being made upon oath before two of his Majeſty's juſtices of the peace of the ſame county, who are to certify the ſame to the paymaſter-general, or other reſpective paymaſter of his Majeſty's forces, who is hereby required to pay the aforeſaid ſum of five pounds, according to the order and appointment under the hands and ſeals of the aforeſaid juſtices of the peace of the ſame county, who are hereby empowered to deduct the ſame out of ſuch officer's pay; and the aforeſaid officer or officers, who by virtue of the aforeſaid warrant from the juſtices of the peace are to demand the carriage or carriages therein mentioned, of the conſtable or petty conſtable to whom the warrant is directed, is and are hereby required, before the owner of ſuch carriage ſhall be compelled to take any loading, or be forced to proceed in the march with his carriage, to pay down in hand to the owner of ſuch carriage, or his ſervant, the ſums herein after mentioned, for every mile or reputed mile they are to march, that is to ſay, for every hundred weight which the owner or owners of any wheel-carriage ſhall take as loading on ſuch wheel-carriage, the ſum of one halfpenny for every mile, or reputed mile he or they ſhall therewith march; and if any officer or perſon requiring ſuch carriages as aforeſaid, ſhall neglect or refuſe to pay to the owner of ſuch carriage, the ſums hereby appointed to be paid, he and they ſhall forfeit the ſum of forty ſhillings ſterling to the party injured, on ſuch proof, and in ſuch manner as is herein before appointed.

XXXVII. And be it further enacted, That no owner of ſuch carriage be compelled or obliged to take any loading, until the ſame ſhall be firſt duly weighed at the expence of the owner or owners of ſuch carriage, if he or they ſhall think fit, and the ſame can be done in a reaſonable time, without let or hindrance of his Majeſty's ſervice; and if any officer or other perſon requiring ſuch carriage, ſhall force or compel the owner to take any loading until the ſame ſhall be firſt duly weighed, if the ſame can be done in a reaſonable time as aforeſaid, or ſhall contrary to the will of the owner of ſuch carriage, or his ſervant, put, or permit any perſon whatever to put any greater load upon any carriage than as is herein after directed, either at the time of loading, or on the march, every ſuch officer, ſhall for every ſuch offence, forfeit the ſum of twenty ſhillings to the party injured, on ſuch proof, and in ſuch manner as is herein before appointed.

XXXVIII. And be it further enacted, That no carriage impreſſed by authority of this act, ſhall be liable or obliged to carry above ſix hundred weight; and if the owner ſhall conſent to carry above ſix hundred weight on any carriage, he ſhall be allowed and paid at the rate of one halfpenny *per* mile, for every hundred above the weight of ſix hundred pounds put on his carriage; and the owner

or owners of such carriage or carriages shall not be compelled or obliged to proceed with such carriage or carriages under the sum of three pence *per* mile or reputed mile, at the least, in case he or they shall be required to carry a less weight on such carriage or carriages than six hundred pounds weight for each carriage.

XXXIX. And be it further enacted, That if through the neglect of any constable, after notice given as aforesaid, to provide carriages as before mentioned, the officer commanding in chief shall be necessitated to halt, that then, and in such case only, it shall and may be lawful to and for said officer to take the carriages one day's march more according to the route, paying one halfpenny *per* mile for each hundred weight of loading as before mentioned: and the owners of such carriages, upon complaint made by them or their servant to any justice of the peace or chief magistrate next adjoining to the place where such carriages were to have been provided, shall receive, over and above the halfpenny *per* mile *per* hundred weight of loading before specified, three pence more *per* mile for each carriage, to be paid by the constable who made default in providing carriages; the said last sum to be levied immediately after demand and refusal by warrant of any justice of peace or chief magistrate of the place next adjoining; which said justice or chief magistrate is hereby required to grant the same immediately on demand, without fee or reward.

XL. And be it further enacted, That notice shall be given to the lord mayor of the city of Dublin, at least twenty four hours before the march of any troops or companies of soldiers out of the said city, of the number of the troops or companies appointed to march; whereupon the lord mayor for the time being, shall summon a proportionable number of cars out of the licensed cars, brick cars, and other cars within the county of the said city, and so from time to time the said cars are by turns to be employed in carrying the baggage of such troops or companies at the prices, and under the regulations herein before mentioned; and it is hereby directed, that no country cars or carriages coming to the market of the said city, nor any cars or carriages coming to any of the markets of this kingdom, shall be detained or employed in carrying the baggage of the army on any pretence whatsoever.

XLI. And whereas several acts of Parliament of the sixth of queen Anne, and the second and fifteenth of George the second, and of the eighth and nineteenth of George the third, are now in force for the providing of carriages for the baggage of soldiers on their march: be it enacted, That the several clauses contained in the said acts relative to the carriage of the army-baggage, do, from the passing of this act, cease and determine.

XLII. And be it further enacted, That the numbers of carriages to be allowed each troop or company, shall be from time to time regulated by order of government, in proportion to the establishment of such troop or company; and the sums ordered to be advanced as aforesaid, for the payment of carriage of baggage by the officer or officers respectively, shall be to them repaid by the paymaster-general, or vice-treasurer of this kingdom for the time being, without fee or reward, on oath made by such officer or officers before one of his Majesty's justices of the peace, or chief magistrate of any city or corporate town, of his or their payment of such sum or sums for carriages as aforesaid.

XLIII. And be it further enacted by the authority aforesaid, That if any high-constable, or petty-constable, shall wilfully neglect or refuse to execute such warrants of the justices of the peace, as shall be directed unto them, for providing carriages as aforesaid; or if any person or persons appointed by such constable, or petty constable, to provide or furnish any carriage and man, shall refuse or neglect to provide the same, or any other person or persons whatsoever shall

A. D. 1787. Chap. 16.

wilfully do any act or thing whereby the execution of the ſaid warrant ſhall be hindred or fruſtrated; every ſuch conſtable or other perſon or perſons ſo offending, ſhall for every ſuch offence, forfeit any ſum not exceeding forty ſhillings, nor leſs than twenty ſhillings, to the uſe of the poor of the pariſh where any ſuch offence ſhall be committed; and all and every ſuch offence and offences, ſhall and may be enquired of, heared, and finally determined by two of his Majeſty's juſtices of the peace, dwelling in or near the place where ſuch offence ſhall be committed, who have hereby power to cauſe the ſaid penalty to be levied by diſtreſs and ſale of the offenders goods and chattels, rendering the overplus, if any, to the owner.

XLIV. And be it enacted by the authority aforeſaid, That if any officer, military or civil, by this act authorized to quarter ſoldiers in any houſes hereby appointed for that purpoſe, ſhall at any time, during the continuance of this act, quarter any of the wives, children, men or maid ſervants of any officer or ſoldier in any ſuch houſes, againſt the conſent of the owners, the party offending, if an officer of the army, ſhall, upon complaint and proof thereof made to the commander in chief of the army, or judge advocate, be *ipſo facto* caſhiered; and if a conſtable, tithing-man, or other civil officer, he ſhall forfeit to the party aggrieved twenty ſhillings, upon complaint and proof thereof made to the next juſtice of the peace, to be levied by warrant of ſuch juſtice, by diſtreſs and ſale of his goods, rendering the overplus to the party, after deducting reaſonable charges in taking the ſame.

XLV. And for the better preſervation of the game, in or near ſuch places where any officers or ſoldiers ſhall at any time be quartered; be it enacted by the authority aforeſaid, That if, from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, any officer or ſoldier, ſhall without leave of the lord of the manor, under his hand and ſeal, firſt had and obtained, take, kill, or deſtroy any hare, coney, pheaſant, partridge, pidgeon, or any other ſort of fowls, poultry or fiſh, or his Majeſty's game within this kingdom, and upon complaint thereof, ſhall be, upon oath of one or more credible witneſs or witneſſes, convicted before any juſtice or juſtices of the peace, who is and are hereby empowered and authorized to hear and determine the ſame, that is to ſay, every officer ſo offending, ſhall for every ſuch offence, forfeit the ſum of five pounds, to be diſtributed amongſt the poor of the place where ſuch offence ſhall be committed; and every officer commanding in chief upon the place, for every ſuch offence committed by any ſoldier under his command, ſhall forfeit the ſum of twenty ſhillings, to be paid and diſtributed in manner aforeſaid; and if upon conviction, made by the juſtices of the peace, and demand thereof alſo made by the conſtable or overſeers of the poor, ſuch officer ſhall refuſe or neglect, and not within two days pay the ſaid reſpective penalties, ſuch officer ſo refuſing or neglecting, ſhall forfeit and he is hereby declared to have forfeited his commiſſion, and his commiſſion is hereby declared to be null and void.

XLVI. And be it further enacted by the authority aforeſaid, That every non-commiſſioned officer who ſhall be convicted at a general or regimental court martial of having embezzled or miſapplied any money with which he may have been intruſted for the payment of the men under his command, or for enliſting men into his Majeſty's ſervice, ſhall be reduced to ſerve in the ranks as a private ſoldier, and be put under ſtoppages until the money be made good, and ſuffer ſuch corporal puniſhment, not extending to life or limb, as the court-martial ſhall think fit.

XLVII. And whereas ſeveral ſoldiers being duly liſted, do afterwards deſert, and are often found wandering, or otherwiſe abſenting themſelves illegally from his Majeſty's ſervice; it is hereby further enacted, That it ſhall and may be lawful

ful to and for the conſtable of the town or place where any perſon who may be reaſonably ſuſpected to be ſuch a deſerter, ſhall be found, to apprehend, or cauſe him to be apprehended, and to cauſe ſuch perſon to be brought before any juſtice of the peace living in or near ſuch town or place, who hath hereby power to examine ſuch ſuſpected perſon, and if by his confeſſion, or the teſtimony of one or more witneſs or witneſſes upon oath, or by the knowledge of ſuch juſtice of the peace, it ſhall appear or be found, That ſuch ſuſpected perſon is a liſted ſoldier, and ought to be with the troop or company to which he belongs, ſuch juſtice of the peace ſhall forthwith cauſe him to be conveyed to the gaol of the county or place where he ſhall be found, or the houſe of correction, or other publick priſon in ſuch town or place where ſuch deſerter ſhall be apprehended, or to the provoſt-marſhal in caſe ſuch deſerter ſhall be apprehended within the city or liberties of Dublin, or places adjacent, and tranſmit an account thereof to the chief ſecretary to the chief governor or governors of this kingdom for the time being, to the end ſuch perſon may be proceeded againſt according to law; and the keeper of ſuch gaol, houſe of correction, or priſon, ſhall receive the full ſubſiſtence of ſuch deſerter or deſerters during the time that he or they ſhall continue in his cuſtody, for the maintenance of the ſaid deſerter or deſerters, but ſhall not be entitled to any fee or reward on account of the impriſonment of ſuch deſerter or deſerters; any law, uſage, or cuſtom to the contrary notwithſtanding.

XLVIII. And for the better encouragement of any perſon or perſons to ſecure or apprehend ſuch deſerters as aforeſaid: be it further enacted by the authority aforeſaid, That ſuch juſtice of the peace ſhall alſo iſſue his warrant in writing to the collector or collectors of his Majeſty's revenue, in the diſtrict where ſuch deſerter ſhall be apprehended, for paying out of the revenue by him collected, into the hands of ſuch perſon who ſhall apprehend, or cauſe to be apprehended, any deſerter from his Majeſty's ſervice, the ſum of twenty ſhillings for every ſuch deſerter that ſhall be ſo apprehended and committed; which ſum of twenty ſhillings ſhall be ſatisfied by ſuch collector or collectors to whom ſuch warrant ſhall be directed and allowed upon his account.

XLIX. Provided always, That if any perſon ſhall harbour, conceal, or aſſiſt any deſerter from his Majeſty's ſervice, knowing him to be ſuch, the perſon ſo offending, ſhall forfeit for every ſuch offence the ſum of five pounds; or if any perſon ſhall knowingly detain, buy, or exchange, or otherwiſe receive any neceſſaries, or any arms, clothes, caps, or other furniture belonging to the King, from any ſoldier or deſerter, or any other perſon upon any account or pretence whatſoever, or cauſe the colour of ſuch clothes to be changed, the perſon ſo offending ſhall forfeit for every ſuch offence the ſum of five pounds; and upon conviction, by the oath of one or more credible witneſs or witneſſes, before any of his Majeſty's juſtices of the peace, the ſaid reſpective penalties of five pounds and five pounds ſhall be levied by warrants under the hands of the ſaid juſtice or juſtices of the peace, by diſtreſs and ſale of the goods and chattels of the offender, one moiety of the ſaid firſt mentioned penalty of five pounds to be paid to the informer by whoſe means ſuch deſerter ſhall be apprehended, and one moiety of the ſaid laſt mentioned penalty of five pounds to be paid to the informer, and the reſidue of the ſaid reſpective penalties to be paid to the officer to whom any ſuch deſerter or ſoldier did belong; and in caſe any offender, who ſhall be convicted as aforeſaid of harbouring or aſſiſting any ſuch deſerter or deſerters, or having knowingly received any neceſſaries, or any arms, clothes, caps, or other furniture belonging to the King, or having cauſed the colour of ſuch clothes to be changed contrary to the intent of this act, ſhall not have ſufficient goods and chattels whereon diſtreſs may be made to the value of the penalties recovered againſt him

A. D. 1787. Chap. 16.

for ſuch offence, or ſhall not pay ſuch penalties within four days after ſuch conviction, then, and in ſuch caſe, ſuch juſtice of the peace ſhall and may, by warrant under his hand and ſeal, either commit ſuch offender to the common gaol, there to remain without bail or mainprize for the ſpace of three months, or cauſe ſuch offender to be publickly whipped, at the diſcretion of ſuch juſtice.

L. Provided always, That no commiſſion officer ſhall break open any houſe to ſearch for deſerters without warrant from the juſtice of the peace; and that every commiſſion officer, who ſhall, without warrant from one or more of his Majeſty's juſtices of the peace, which ſaid warrants the ſaid juſtice or juſtices are hereby empowered to grant, forcibly enter into, or break open the dwelling-houſe or outhouſes, of any perſon whatſoever, under pretence of ſearching for deſerters, ſhall upon due proof thereof forfeit the ſum of twenty pounds.

LI. And be it further enacted by the authority aforeſaid, That it ſhall and may be lawful to and for his Majeſty to form, make, and eſtabliſh articles of war, for the better government of his Majeſty's forces.

LII. And be it further enacted by the authority aforeſaid, That for bringing offenders againſt ſuch articles of war to juſtice, it ſhall and may be lawful to and for his Majeſty to empower the chief governor or governors of this kingdom to erect and conſtitute courts-martials, with power to try, hear, and determine any crimes and offences by ſuch articles of war, and to inflict penalties by ſentence or judgment of the ſame within this kingdom.

LIII. Provided always, That no perſon or perſons ſhall be adjudged to ſuffer any puniſhment extending to life or limb by the ſaid articles of war within this kingdom, except for ſuch crimes as are expreſſed to be ſo puniſhable by this act.

LIV. Provided alſo, and be it further enacted, That if any officer or ſoldier ſhall in any of his Majeſty's dominions beyond the ſeas, or elſewhere beyond the ſeas, commit any of the offences triable by courts-martial by virtue of this act, and ſhall come or be brought into this realm before he be tried by a court-martial for ſuch offence, ſuch officer or ſoldier ſhall be tried and puniſhed for the ſame, as if the ſaid offence had been committed within this realm.

LV. Provided alſo, That no perſon or perſons being acquitted or convicted of any capital crimes, violences, or offences by the civil magiſtrate, ſhall be liable to be puniſhed by a court-martial for the ſame, otherwiſe than by caſhiering.

LVI. Provided alſo, That if any officer, non-commiſſioned officer, or ſoldier, ſhall be accuſed of any capital crime, or of any violence or offence againſt the perſon, eſtate, or property of any of his Majeſty's ſubjects, which is puniſhable by the known laws of the land, the commanding officer or officers of every regiment, troop, company, or party, is and are hereby required to uſe his utmoſt endeavours to deliver over ſuch accuſed perſon to the civil magiſtrate; and ſhall alſo be aiding and aſſiſting to the officers of juſtice in the ſeizing and apprehending ſuch offender in order to bring him to trial; and if any ſuch commanding officer ſhall wilfully neglect or refuſe upon application made to him for that purpoſe, to deliver over any ſuch accuſed perſon to the civil magiſtrate, or to be aiding or aſſiſting to the officers of juſtice in the apprehending ſuch offenders, every ſuch officer ſo offending, and being thereof convicted before any two or more juſtices of the peace for the county where the fact is committed, by the oath of two credible witneſſes, ſhall be deemed and taken to be *ipſo facto* caſhiered, and ſhall be utterly diſabled to have or hold any civil or military office or employment within this kingdom, or in his Majeſty's ſervice; provided the ſaid conviction be affirmed at the next quarter ſeſſions of the peace for the ſaid county, and a certificate thereof be tranſmitted to the judge advocate, who is hereby obliged to certify the ſame to the next court-martial.

LVII. Provided always, and be it enacted by the authority aforeſaid, That every preſent and future paymaſter, agent, or clerk of any garriſon, regiment, troop, or company, who is or ſhall be liable to account with any of the executors and adminiſtrators of every officer or ſoldier for any of the pay of ſuch officer or ſoldier, by him or them received, ſhall, on reaſonable demand made by ſuch executor or adminiſtrator, deliver a juſt and true account to any ſuch executor or adminiſtrator, of ſuch ſum or ſums of money as he or they ſhall have ſo reſpectively received for ſuch officer or ſoldier, and for which they ought ſo to account as aforeſaid, ſuch executor or adminiſtrator paying for the ſame, and ſhall account with ſuch executor or admiſtrator for the ſame; and that every ſuch paymaſter, agent, or clerk of any garriſon, regiment, troop, or company offending herein, ſhall forfeit the like penalties, and to be recovered in like manner as appointed by this act, for ſuch colonels or agents not giving due accounts of or for the pay of the ſaid officers or ſoldiers, to and for ſuch officers and ſoldiers themſelves.

LVIII. And be it further enacted by the authority aforeſaid, That if any action, bill, plaint, or ſuit, ſhall be brought againſt any perſon or perſons for any act, matter or thing to be acted or done in purſuance of this act, that it ſhall and may be lawful to and for all and every perſon and perſons ſued as aforeſaid, to plead thereunto the general iſſue, that he or they are not guilty, and to give ſuch ſpecial matter in evidence to the jury which ſhall try the iſſue, which ſpecial matter being pleaded, had been a good and ſufficient matter in law to have diſcharged the ſaid defendant or defendants to the treſpaſs or other matter laid to his or their charge; and if the verdict ſhall paſs with the ſaid defendant or defendants in any ſuch action, the plaintiff or plaintiffs therein become non-ſuit, or ſuffer any diſcontinuance thereof, that in every ſuch caſe the juſtice or juſtices, or ſuch other judge before whom the ſaid matter ſhall be tried, ſhall, by force and virtue of this act, allow unto the defendant or defendants, his or their treble coſts, which he or they ſhall have ſuſtained by reaſon of their wrongful vexation in defence of the ſaid action or ſuit, for which the ſaid defendant or defendants ſhall have the like remedy as in other caſes where coſts by the laws of this realm are given to defendants.

LIX. And be it further enacted by the authority aforeſaid, That every bill, plaint, action, or ſuit againſt any perſon or perſons for any act, matter, or thing to be acted or done in purſuance of this act, or againſt any member or miniſter of a court-martial in reſpect of any ſentence of ſuch court, or of any thing done by virtue, or in purſuance of ſuch ſentence, ſhall be brought in ſome of the courts of record at Dublin, and in no other court whatſoever.

LX. And be it enacted by the authority aforeſaid, That any perſon or perſons whatſoever who ſhall directly or indirectly perſuade, or procure, or endeavour to perſuade or procure any ſoldier or ſoldiers in the ſervice of his Majeſty, or of his heirs or ſucceſſors, to deſert, ſuch perſon or perſons ſo offending, and being thereof lawfully convicted, ſhall forfeit the ſum of forty pounds, to be recovered in any of the courts of record in Dublin.

LXI. And to prevent as far as may be any unjuſt or fraudulent arreſts that may be made upon ſoldiers, whereby his Majeſty and the publick may be deprived of their ſervice: it is hereby further enacted by the authority aforeſaid, That no perſon whatſoever, who is or ſhall be liſted, or who ſhall liſt and enter himſelf as a volunteer in his Majeſty's ſervice as a ſoldier, ſhall be liable to be taken out of his Majeſty's ſervice by any proceſs or execution whatſoever, other than for ſome criminal matter, unleſs for a real debt, or other juſt cauſe of action, and unleſs before the taking out of ſuch proceſs or execution, not being for a criminal matter, the plaintiff or plaintiffs therein, or ſome other perſon or perſons on his or their

A. D. 1787. Chap. 16.

behalf, ſhall make affidavit before one or more judge or judges of the court of record, or other court out of which ſuch proceſs or execution ſhall iſſue, or before ſome perſon authorized to take affidavits in ſuch courts, that to his or their knowledge the original ſum juſtly due and owing to the plaintiff or plaintiffs from the defendant or defendants in the action or cauſe of action, on which ſuch proceſs ſhall iſſue, or the original debt for which ſuch execution ſhall be iſſued out, amounts to the value of twenty pounds at leaſt, over and above all coſts of ſuit in the ſame action, or in any other action on which the ſame ſhall be grounded, a memorandum of which oath ſhall be marked on the back of ſuch proceſs or writ, for which memorandum or oath no fee ſhall be taken; and if any perſon ſhall nevertheleſs be arreſted contrary to the intent of this act, it ſhall and may be lawful for one or more judge or judges of ſuch court, upon complaint thereof made by the party himſelf, or by any his ſuperior officer, to examine into the ſame by the oath of the parties or otherwiſe, and by warrant under his or their hands and ſeals to diſcharge ſuch ſoldier ſo arreſted contrary to the intent of this act, without paying any fee or fees, upon due proof made before him or them, that ſuch ſoldier ſo arreſted was legally enliſted as a ſoldier in his Majeſty's ſervice, and arreſted contrary to the intent of this act; and alſo to award to the party ſo complaining ſuch coſts as ſuch judge or judges ſhall think reaſonable, for the recovery whereof he ſhall have the like remedy that the perſon who takes out the ſaid execution might have had for his coſts, or the plaintiff in the like action might have had for the recovery of his coſts in caſe judgment had been given for him with coſts againſt the defendant in the ſaid action.

LXII. And to the end that honeſt creditors who aim only at the recovery of their juſt debts due to them from perſons entered into, and liſted in his Majeſty's ſervice, may not be hindered from ſuing for the ſame, but on the contrary may be aſſiſted and forwarded in their ſuits, and inſtead of an arreſt, which may at once hurt the ſervice, and occaſion a great expence and delay to themſelves, may be enabled to proceed in a more eaſy and cheap method: be it further enacted by the authority aforeſaid, That it ſhall and may be lawful to and for any plaintiff or plaintiffs, upon notice firſt given in writing of the cauſe of action, to ſuch perſon or perſons ſo entered, or left at his or their laſt place of reſidence before ſuch liſting, to file a common appearance in any action to be brought for or upon account of any debt whatſoever, ſo as to entitle ſuch plaintiff to proceed therein to judgment and outlawry, and to have an execution thereupon, other than againſt the body or bodies of him or them ſo liſted as aforeſaid; this act or any thing herein or any former law or ſtatute to the contrary notwithſtanding.

LXIII. And be it enacted by the authority aforeſaid, That from the paſſing of this act, no ſoldier being arreſted, or confined for debt in any priſon, gaol, or other place, ſhall be entitled to any part of his pay from the day of ſuch arreſt or confinement, until the day of his return to the regiment, troop, or company to which he ſhall belong.

LXIV. And be it further enacted by the authority aforeſaid, That if any high-conſtable, conſtable, beadle, or other officer or perſon whatſoever, who by virtue or colour of this act, ſhall quarter or billet, or be employed in quartering or billeting any officers or ſoldiers, ſhall neglect or refuſe to quarter or billet ſuch officers or ſoldiers when thereunto required, in ſuch manner as is by this act directed, provided ſufficient notice be given before the arrival of ſuch troops, or ſhall receive, demand, contract, or agree for any ſum or ſums of money, or any reward whatſoever for or on account of excuſing, or in order to excuſe any perſon or perſons whatſoever, from quartering or receiving into his, her, or their houſe or houſes, any ſuch officer or ſoldier; or in caſe any victualler, or any other perſon

liable

liable by this act, to have any officer or ſoldier billeted or quartered on him or her, ſhall refuſe to receive any ſuch officer or ſoldier ſo quartered or billeted on him or her as aforeſaid, or ſhall refuſe to furniſh or allow ſufficient and proper accommodation, according to the intention of this act, or utenſils to cook and eat their victuals to non-commiſſioned officers and ſoldiers ſo quartered or billeted on him or her as aforeſaid, or ſhall neglect or refuſe to furniſh good and ſufficient ſtabling for each horſe ſo quartered, or billeted on him or her as aforeſaid, at the rate herein before mentioned, and ſhall be thereof convicted before one or more juſtice or juſtices of the peace of the county, city, or liberty within which ſuch offence ſhall be committed, either by his own confeſſion, or by the oath of one or more credible witneſs or witneſſes, which oath the ſaid juſtice or juſtices is and are hereby empowered to adminiſter, every ſuch high-conſtable, conſtable, beadle, or other officer or perſon, ſo offending, ſhall forfeit for every ſuch offence, the ſum of five pounds, or any ſum of money not exceeding five pounds, nor leſs than forty ſhillings, as the ſaid juſtice or juſtices, before whom the matter ſhall be heard, ſhall in his or their diſcretion think fit; to be levied by diſtreſs and ſale of the goods of the perſon offending, by warrant under the hand and ſeal, or hands and ſeals of ſuch juſtice or juſtices before whom ſuch offender ſhall be convicted, or of one or more of them, to be directed to any other conſtable within the county, city or liberty, or to any of the overſeers of the poor of the pariſh where the offender ſhall dwell; which ſaid ſum of five pounds, or the ſaid ſum not exceeding five pounds, nor leſs than forty ſhillings, when levied, ſhall be applied in the firſt place in making ſuch ſatisfaction to any ſoldier for the expence he may have been put to by reaſon of his not being billeted or quartered as aforeſaid, as ſuch juſtice or juſtices ſhall order and direct, and the remainder ſhall be paid to the overſeers of the poor of the pariſh wherein the offence ſhall be committed, or to ſome one of them for the uſe of the poor of the ſaid pariſh.

LXV. And for the better preventing abuſes in quartering or billeting the ſoldiers in purſuance of this act; be it further enacted by the authority aforeſaid, That it ſhall and may be lawful to and for any one or more juſtice or juſtices of the peace within their reſpective counties, cities, or liberties, by warrant or order under his or their hand and ſeal, or hands and ſeals, at any time or times during the continuance of this act, to require and command any high-conſtable, conſtable, beadle, or other officer who ſhall quarter or billet any ſoldiers in purſuance of this act, to give an account in writing unto the ſaid juſtice or juſtices requiring the ſame, of the number of officers and ſoldiers who ſhall be quartered or billeted by them, and alſo the names of the houſe-keepers or perſons upon whom every ſuch officer or ſoldier ſhall be quartered or billeted, together with an account of the ſtreet or place where every ſuch houſe-keeper dwells, and of the ſign, if any, belonging to their houſes, to the end it may appear to the ſaid juſtice or juſtices where ſuch officers and ſoldiers are quartered or billeted, and that he or they may thereby be better enabled to prevent or puniſh all abuſes in the quartering or billeting of them.

LXVI. Provided nevertheleſs, and it is hereby declared by the authority aforeſaid, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, when and as often as any perſon or perſons ſhall be enliſted as a ſoldier or ſoldiers in his Majeſty's land ſervice, he and they ſhall within four days, but not ſooner than twenty-four hours after ſuch enliſting reſpectively, be carried before the next juſtice of the peace of any county, city, or place, or chief magiſtrate of any city, or town-corporate, not being an officer in the army, and before ſuch juſtice or chief magiſtrate, he or they ſhall be at liberty to declare his or their diſſent to ſuch enliſting, and upon ſuch declaration

A. D. 1787. Chap. 16.

and returning the enliſting money, and alſo each perſon ſo diſſenting paying the ſum of twenty ſhillings for the charges expended or laid out upon him, ſuch perſon or perſons ſo enliſted, ſhall be forthwith diſcharged and ſet at liberty in the preſence of ſuch juſtice or chief magiſtrate; but if ſuch perſon or perſons ſhall refuſe or neglect within the ſpace of twenty-four hours to return and pay ſuch money as aforeſaid, he or they ſhall be deemed and taken to be enliſted, as if he or they had given his or their aſſent thereto before the ſaid juſtice or chief magiſtrate; or if ſuch perſon or perſons ſhall declare his or their having voluntarily enliſted himſelf or themſelves, then ſuch juſtice or chief magiſtrate ſhall, and he is hereby required forthwith to certify under his hand, that ſuch perſon or perſons is or are duly enliſted, ſetting forth the place of the birth, age, and calling of him or them reſpectively, if known, and that the ſecond and ſixth ſections of the articles of war againſt mutiny and deſertion were read to him or them, and that he or they had taken the oath mentioned in the ſaid articles of war; and if any ſuch perſon or perſons, ſo to be certified as duly enliſted, ſhall refuſe to take the ſaid oath of fidelity before the ſaid juſtice or chief magiſtrate, it ſhall and may be lawful for ſuch officer from whom he has received ſuch money as aforeſaid, to detain or confine ſuch perſon or perſons, until he or they ſhall take the oath before required; and every military officer that ſhall act contrary hereto, or offend herein, ſhall incur the like penalty and forfeiture, as is by this act to be inflicted upon any officer for making a falſe and untrue muſter; and the penalty and forfeiture ſhall be levied and recovered in the ſame manner as any penalties or forfeitures are by this act to be levied or recovered.

LXVII. And be it further enacted by the authority aforeſaid, That if any perſon or perſons ſhall receive the enliſting money from any officer, knowing it to be ſuch, and ſhall abſcond, or refuſe to go before ſuch juſtice or chief magiſtrate, in order to declare his aſſent or diſſent as aforeſaid, ſuch perſon or perſons ſhall be deemed and taken to be enliſted to all intents and purpoſes whatſoever, and ſhall and may be proceeded againſt, as if he or they had taken the oath directed by the ſaid articles of war, to be taken before ſuch juſtice or chief magiſtrate.

LXVIII. And in order to prevent all doubts that may ariſe in relation to puniſhing crimes and offences committed againſt a former act of parliament for puniſhing mutiny and deſertion, and for the better payment of the army and their quarters: be it enacted by the authority aforeſaid, That all crimes and offences which have been committed againſt the ſaid act, ſhall and may, during the continuance of this preſent act, be enquired of, heard, tried, and determined, adjudged, and puniſhed before, and by the like courts, perſons, powers, authorities, ways, means, and methods, as the like crimes and offences committed againſt this act, may be enquired of, heard, tried, determined, adjudged, and puniſhed; and the proceedings of a court-martial upon any trial begun under the authority of ſuch former act, ſhall not be diſcontinued by the expiration of the ſame, but it ſhall be lawful to proceed to judgment upon ſuch trial, and to carry ſuch judgment into execution in like manner, as if the proceedings had been commenced under the authority of this act.

LXIX. Provided always, That no perſon ſhall be liable to be tried and puniſhed for any offence againſt the ſaid act, which ſhall appear to have been commited more than three years before the iſſuing of the commiſſion or warrant for ſuch trial, except only for the offence of deſertion.

LXX. And it is hereby enacted by the authority aforeſaid, That the officers and perſons employed, or that ſhall be employed in the ſeveral trains of artillery, be at all times ſubject to all the penalties and puniſhments mentioned in this act, and

A. D. 1787.

ſhall in all reſpects whatſoever, be holden to be within the intent and meaning of every part of this act, during the continuance of the ſame.

LXXI. And whereas it may be expedient in certain caſes, and particularly in ſuch matters wherein any of his Majeſty's marine forces may be intereſted, that officers of the marines ſhall be aſſociated with officers of the land forces for the purpoſe of holding courts-martial: be it enacted and declared, That when and as often as it may be neceſſary, it ſhall and may be lawful for officers of the land and marine forces to ſit in conjunction upon courts-martial, and to proceed in the trial of any officer or ſoldier of the land forces in like manner, to all intents and purpoſes, as if ſuch courts-martial were compoſed of officers of the land forces only; and the officers of the land and marine forces are in ſuch caſes to take rank according to the ſeniority of their commiſſions in either ſervice.

LXXII. And be it further enacted by the authority aforeſaid, That this act ſhall be and continue in force within the realm of Ireland, from the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, to the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, and no longer.

CHAP. XVII.

An Act for granting certain Duties upon Licenſes, to be taken out by the ſeveral Perſons therein mentioned.

Expired 25th March, 1788.

WE your Majeſty's moſt dutiful and loyal ſubjects the commons of Ireland, in Parliament aſſembled, towards raiſing the neceſſary ſupplies to defray the expence of your Majeſty's government, have reſolved to grant unto your Majeſty the ſeveral rates and duties upon licenſes herein after mentioned: be it therefore enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That every perſon manufacturing candles or ſoap for ſale, and every perſon ſelling or manufacturing paper hangings for ſale, within this kingdom, at any time between the twenty-fifth day of March, one thouſand ſeven hundred and eighty ſeven, and the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight inclusive, ſhall take out a license from the commiſſioners of his Majeſty's revenue, or from the collector of the diſtrict in which he or ſhe ſhall reſide, and ſhall pay for the ſame a duty of twenty ſhillings, and every perſon ſelling tea or groceries by retail in any city or town corporate within this kingdom, at any time during the time aforeſaid, ſhall take out a license in manner aforeſaid, and ſhall pay for the ſame a duty of twenty ſhillings; and every perſon ſelling tea or groceries by retail, within the time aforeſaid, in any part of this kingdom, not being a city or town corporate, ſhall take out license in like manner, and ſhall pay for the ſame a duty of ten ſhillings; and every perſon ſelling or making any gold or ſilver plate for ſale, and every perſon who ſhall keep a tan yard, or tan pit, or ſhall tan leather for ſale within this kingdom, at any time during the time aforeſaid, ſhall take out a license in manner aforeſaid, and ſhall pay for the ſame a duty of twenty ſhillings; and every factor or perſon, not being a diſtiller, or licenſed as a retailer, ſelling home-made ſpirits in this kingdom, at any time during the time aforeſaid, ſhall take out a license in manner aforeſaid, and pay for the ſame a duty of forty ſhil-

A. D. 1787. Chap. 17.

lings; for each of which licenſes there ſhall be taken by ſuch collectors for their own uſe a fee after the rate of one ſhilling in the pound, according to the duty payable to your Majeſty on ſuch licenſe or licenſes, and no more, any law or uſage to the contrary notwithſtanding; which ſaid rates and duties ſhall be collected and raiſed by ſuch perſon and perſons, and in ſuch manner, and by ſuch ways and means as the duty, payable for licenſes to keep ale-houſes, is raiſed and collected, by virtue of an act made in this kingdom, in the thirty-third year of the reign of his late Majeſty George the ſecond, entitled, *An act for better regulating the collection of his Majeſty's revenue, and for preventing of frauds therein, and for repealing an act made the laſt ſeſſion of parliament*, entitled, *An act for continuing and amending ſeveral laws heretofore made relating to his Majeſty's revenue, and for the more effectual preventing of frauds in his Majeſty's cuſtoms and exciſe, and the ſeveral acts and ſtatutes, which are mentioned in the ſaid act, and continued thereby*, as fully to all intents and purpoſes, as if the proviſions in the ſaid act for that purpoſe were particularly mentioned, and expreſſed and enacted again in the body of this preſent act.

II. And be it further enacted, That all and every the perſon and perſons aforeſaid, ſhall take out ſuch reſpective licenſes before he, ſhe, or they ſhall reſpectively manufacture, ſell, or keep for ſale as aforeſaid, any of the aforeſaid reſpective articles or things, and that every perſon who ſhall during the time aforeſaid, make, ſell, or keep for ſale as aforeſaid, or expoſe to ſale any of the ſaid reſpective articles and things contrary to the true intent and meaning hereof, without taking out ſuch licenſe reſpectively as aforeſaid, ſhall for every ſuch offence forfeit the ſum of twenty pounds.

III. Provided always, and be it enacted, That perſons in partnerſhip, and carrying on trade or buſineſs in one houſe or ſhop only, ſhall not be obliged to take out more than one licenſe; and that no one licenſe which ſhall be granted by virtue of this act, ſhall authorize and empower any perſon or perſons to whom the ſame ſhall be granted, to make or manufacture, or ſell or keep for ſale as aforeſaid, any of the articles or things herein before mentioned in any other houſe or place than the houſe or place wherein he, ſhe, or they reſpectively did make or manufacture, or ſell or keep the ſaid reſpective articles or things at the time of granting ſuch licenſe, to be mentioned in ſuch licenſe.

IV. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, every perſon hereby required to take out a licenſe as aforeſaid, ſhall have or cauſe to be painted on a board with letters publickly viſible and legible, at leaſt an inch long, in white upon a black ground, or in black on a white ground, his, her, or their name and firname reſpectively at full length, as alſo the ſeveral articles which they ſhall be ſo licenſed to manufacture or ſell reſpectively, and that he, ſhe, or they are licenſed reſpectively to ſell the ſame, which board ſhall be affixed on ſome conſpicuous place on the outſide of the front of his, her, or their houſe reſpectively, not more than three feet diſtant from the top of the ſhop door or ſtreet door of ſuch houſe, and ſuch perſon or perſons reſpectively, ſhall preſerve and keep up the ſame during the time he, ſhe, or they ſhall reſpectively continue to ſell ſuch articles, or any of them as aforeſaid, or in default thereof, ſhall forfeit reſpectively the ſum of ten pounds.

V. And be it further enacted, That all and every the fines, penalties, and forfeitures inflicted by this act, ſhall and may be ſued for, recovered, levied, and applied in ſuch manner and form, and by ſuch ways and means, and with ſuch powers and authorities as are preſcribed and appointed in and by an act of Parliament made in the urteenth and fifteenth years of the reign of his late Majeſty Charles the ſecond, entitled, *An act for the ſettling of the exciſe and new*

A. D. 1787.

impoſt upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted; or by any other law or laws relating to his Majeſty's revenue, as fully and effectually to all intents, conſtructions, and purpoſes, as if the ſame were particularly mentioned and expreſſed, and re-enacted in the body of this preſent act, with the like remedy of appeal to and for the party or parties who ſhall think him, or themſelves aggrieved or injured, as in and by the ſaid act of exciſe is provided.

VI. And be it further enacted, That neither the ſix pence *per* pound, nor any other fee ſhall be payable to, or be deducted or received by the vice-treaſurer or vice-treaſurers, receiver or paymaſter general, clerk of the pells, or any other officer or officers of this kingdom, for or on account of the iſſuing or payment of any ſum or ſums of money ariſing by, or which ſhall be received for or on account of the aids hereby granted to your Majeſty, or of any payment to be made in purſuance of this act.

CHAP. XVIII.

An Act for granting the Sum of Four Thouſand Pounds to the Truſtees of the Linen Manufacture, and for the Purpoſes therein mentioned.

Preamble.

WHEREAS by an act paſſed in this kingdom this preſent ſeſſion of Parliament, entitled, *An act for granting unto his Majeſty, his heirs and ſucceſſors, an additional duty on wines, hides, beer, ale, and other goods and merchandizes therein mentioned, and for prohibiting the importation of all gold and ſilver lace, and of all cambricks, and lawns, and glaſs, except the manufacture of Great Britain and France, and the French dominions in Europe, and of all hops, except of the growth of Great Britain and the Britiſh plantations*, the ſum of ſixty one thouſand ſeven hundred and nineteen pounds ſix ſhillings and ſeven pence, was granted to be applied in ſuch manner as Parliament ſhould direct for the advancement of trade and manufactures, and the maintenance of hoſpitals, charities and publick inſtitutions, and the further improvement of this kingdom, by building churches and other publick works: be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That two thouſand pounds, part of the ſaid ſum of ſixty one thouſand ſeven hundred and nineteen pounds ſix ſhillings and ſeven pence, be given for one year to the twenty fifth day of March, one thouſand ſeven hundred

2000l. to truſtees of linen manufacture to encourage the raiſing hemp and flax.

A. D. 1787.

dred and eighty eight, to the truſtees of the linen manufacture, to encourage the raiſing ſufficient quantities of hemp and flax in this kingdom.

2000l. more to encourage hempen and flaxen manufactures in Leinſter, Munſter and Connaught.

II. And be it enacted by the authority aforeſaid, That a further ſum of two thouſand pounds, alſo a part of the ſaid ſum of ſixty one thouſand ſeven hundred and nineteen pounds ſix ſhillings and ſeven pence, for one year, be given to the ſaid truſtees of the linen manufacture, for the encouragement of the hempen and flaxen manufactures, during the ſaid time in the provinces of Leinſter, Munſter, and Connaught, the ſaid ſums of two thouſand pounds, and two thouſand pounds to be paid by the vice treaſurer or vice treaſurers, receiver general or receivers general of this kingdom, his, or their deputy or deputies, without any further or other warrant to be ſued for, had, or obtained in that behalf.

Money paid as diſcount on treaſury bills to be allowed.

III. And whereas the ſaid truſtees are obliged to accept at the treaſury, treaſury bills, and afterwards to diſpoſe thereof under par: be it further enacted by the authority aforeſaid, That in paſſing the accounts of the ſaid truſtees before the commiſſioners of impreſt accounts; it ſhall and may be lawful for the ſaid commiſſioners to allow in the diſcharge part of ſuch account all ſuch ſum or ſums of money as the ſaid truſtees may have heretofore paid, or ſhall in future pay as diſcount or loſs upon treaſury bills, by them received as money at the treaſury, or for intereſt upon any ſum or ſums of money that ſhall or may be advanced from time to time by the treaſurer, to the ſaid truſtees for their uſe.

CHAP. XIX.

An act for granting the Sum of Six Thouſand Pounds to the Lord Chancellor, and Chief Judges, for the Purpoſes therein mentioned.

Preamble.

WHEREAS by an act paſſed in this kingdom this preſent ſeſſion of Parliament, entitled, *An act for granting unto his Majeſty, his heirs and ſucceſſors, an additional duty on ſalt, hides, beer, ale, and other goods and merchandizes therein mentioned, and for prohibiting the importation of all gold and ſilver lace, and all cambricks and lawns, and glaſs, except of the manufacture of Great Britain and France, and the French dominions in Europe, and of all hops, except of the growth of Great Britain, and the Britiſh plantations*, the ſum of ſixty one thouſand ſeven hundred and nineteen pounds ſix ſhillings and ſeven pence, was granted

to

A. D. 1787.

to be applied in ſuch manner as Parliament ſhould direct, for the advancement of trade and manufactures, and the maintenance of hoſpitals, charities, and publick inſtitutions, and the further improvement of this kingdom, by building churches and other publick works: be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That ſix thouſand pounds, part of the ſaid ſum of ſixty one thouſand ſeven hundred and nineteen pounds ſix ſhillings and ſeven pence be granted to the lord chancellor, and chief judges, towards building further offices for the publick records, and courts of juſtice adjoining, the ſaid ſum of ſix thouſand pounds to be paid by the vice treaſurer or vice treaſurers, receiver general, or receivers general of this kingdom, his or their deputy or deputies, without any further, or other warrant, to be ſued for, or obtained in that behalf.

6000l. to lord chancellor and judges, for building the courts.

CHAP. XX.

An Act to extend the Powers given by Law to certain Perſons, of making Leaſes of Lands, for the Purpoſes of building and carrying on the Linen Manufacture.

WHEREAS by an act paſſed in the fifth year of his Majeſty's reign, entitled, *An act for explaining and amending the laws relative to the flaxen and hempen manufacture*, it is amongſt other things enacted, That it ſhall and may be lawful to and for every perſon ſeized in poſſeſſion in law or equity of any eſtate in fee tail, or for life, with immediate remainder over to, or in truſt for his iſſue, to demiſe any land out of his ſaid eſtate, whereof he ſhall be ſo ſeized, being no part of the demeſne uſually occupied with his manſion houſe, and not exceeding five acres plantation meaſure in the whole, for three lives renewable for ever, to any perſon or perſons who ſhall engage and contract to carry on ſome branch of the linen manufacture on the land ſo to be demiſed: and whereas it is found by experience that many perſons engaged in carrying on the linen manufacture, are unwilling to expend any conſiderable ſum or ſums of money in erecting, building, and making permanent improvements upon ſo ſmall a ſpace of ground as five acres: and whereas the encouragement propoſed to be held out may greatly tend to the eſtabliſhing

Recital of 5th Geo. 3. c. 9.

A. D. 1787. Chap. 20.

a yeomanry in this kingdom, now in order to remedy the above inconvenience, and for the further extenſion of the linen manufacture, and for the general improvement of the kingdom: be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal and commons in this preſent Parliament aſſembled and by the authority of the ſame, That from and after the firſt day of June next, it ſhall and may be lawful to and for every perſon ſeized in poſſeſſion in law or equity of any eſtate in fee tail, or for life, with immediate remainder over to, or in truſt for his iſſue to demiſe any land out of his ſaid eſtate whereof he ſhall be ſo ſeized, being no part of the demeſne uſually occupied with his manſion houſe, and not exceeding fifteen acres plantation meaſure in the whole for three lives renewable for ever, to any perſon or perſons who ſhall engage and contract to carry on ſome branch of the linen manufacture: provided that the beſt and higheſt rent be reſerved for the land ſo to be demiſed without fine, and that one half year's rent of the ſaid demiſed land, be reſerved as a renewal fine on the fall of every life, to be paid within ſix months after the fall of ſuch life, and that the leſſee or leſſees do covenant by ſuch leaſe or leaſes to expend upon the land ſo to be demiſed, the ſum of twelve pounds ſterling for every acre ſo to be demiſed, in erecting houſes or other buildings, fit and well adapted for carrying on ſome branch or branches of the linen manufacture, or any manufacture or manufactures in which linen yarn ſhall be a principal material, and do covenant to preſerve and keep the ſame in proper order and repair, and carry, or cauſe to be carried on ſome branch or branches of the linen or other manufacture, in which linen yarn ſhall be a principal material on the land ſo demiſed, during the continuance of ſaid demiſe; and provided, that ſuch houſes and buildings be erected and completed within five years after making ſuch demiſe, and that every leaſe that ſhall be made agreeable to the conditions and terms aforeſaid, and provided the leſſee or leſſees ſhall duly perform the ſaid covenant or covenants for building, ſhall be good and valid, notwithſtanding any ſettlement reſtraining ſuch tenant for life, or in tail from making ſuch leaſe or leaſes.

Perſons ſeized of lands as herein, may demiſe, not exceeding 15 acres for 3 lives renewable, to perſons carrying on ſome branch of the linen manufacture,

the terms.

II. And whereas ſeveral leaſes have been made purſuant to the powers and proviſions in the ſaid recited act contained, be it further enacted by the authority aforeſaid, That it ſhall and may be lawful for every perſon ſeized as herein mentioned, to demiſe in the manner, and ſubject to the proviſions aforeſaid, ſuch quantity of land whereof he ſhall be ſo ſeized, contiguous to the land demiſed

Perſons who ſet land agreeable to ſaid act, may demiſe as much more as will make up 15 acres,

demiſed in ſuch leaſe to the leſſee thereof, his heirs or aſſigns, as together therewith ſhall not in the whole exceed fifteen acres plantation meaſure, and that in every ſuch demiſe a covenant on the part of the leſſee, his heirs or aſſigns, to expend upon the lands demiſed thereby, or by ſuch former leaſe, ſuch ſum as together with the ſums previouſly expended on the contiguous premiſſes demiſed under the powers in the ſaid recited act, will amount in the whole to the ſum of twelve pounds for each and every acre contained in both ſaid demiſes, ſhall be deemed a good and ſufficient covenant within the meaning of this act, although the ſum ſo to be expended, ſhall not amount to twelve pounds for every acre demiſed by virtue hereof. A. D. 1787. the terms.

III. And whereas the counties of Kerry and Limerick are too large to be attended by one inſpector of the linen manufacture; be it further enacted, That it ſhall be lawful for the truſtees of the linen manufacture to appoint annually one inſpector for each of the ſaid counties, in like manner, at like times, and under and ſubject to the like regulations as are enacted by any law at preſent in force, reſpecting any county inſpectors by them to be appointed. An inſpector for each of the counties of Kerry and Limerick.

CHAP. XXI.

An Act for regulating the Preſentments for making the Publick Roads in the County of Down, and appropriating a Proportion of a Balance now in the Hands of the Treaſurer of ſaid County, towards the Repairs of the County Court-houſe.

WHEREAS Hamilton Moore, late treaſurer of the county of Down, did ſome time in the year of our Lord one thouſand ſeven hundred and eighty fail and ſtop payment, having become conſiderably indebted to the ſaid county as treaſurer: and whereas a ſuit at law was commenced againſt the ſaid Hamilton Moore's ſureties, and the money recovered on ſaid ſuit is not ſufficient to anſwer the demands of all thoſe, who upon the credit of the county expended money in executing the public works thereof for their relief; be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, That if any perſon ſhall make it appear upon oath to the ſatisfaction of the grand jury of the county of Down at the next ſummer, or the enſuing lent aſſizes, Hamilton Moore treaſurer of the county Down failed and ſtopped payment in the year 1780. Perſons proving the having expended money purſuant

A. D. 1787. Chap. 21.

aſſizes, that they have expended any money in executing any preſentment granted by the grand jury of ſaid county during the period of time the ſaid Hamilton Moore was treaſurer thereof, and that there ſtill remains due to them the whole or any part thereof, and that they have not received any note, bond, ſecurity, or ſatisfaction for the ſame, the grand jury ſhall cauſe the treaſurer of the county to enter an account thereof, and the grand juries of that and the three enſuing aſſizes ſhall be empowered to preſent one fourth of the ſum ſo claimed to be raiſed off the county at large, or the baronies reſpectively according to the original preſentment, which ſums when raiſed ſhall be paid to the perſons ſo proving that they expended the money as aforeſaid; and ſuch ſum as hath been recovered from the ſaid ſecurity ſhall by the grand jury be applied to the uſe of ſome other neceſſary work in the county, ſuch as is now preſented by law.

to preſentments during ſaid treaſurerſhip, and which is ſtill due to them, ſhall be paid by preſentments at the 4 enſuing aſſizes,

ſums recovered from his ſecurity to be applied to ſome neceſſary work.

II. And be it enacted, That every preſentment made before the ſaid Hamilton Moore ſtopped payment, and which has not been executed previous to the year one thouſand ſeven hundred and eighty-ſix, ſhall, by order of the court, be ſtruck off the quere book.

Preſentments not executed to be ſtruck off the quere book.

III. And whereas the court-houſe of ſaid county appeared to the crown judge and grand jury at laſt ſummer aſſizes to be in a ruinous condition, and the ſaid grand jury cauſed the ſame to be examined by two ſkilful workmen, who depoſed on oath, before the ſaid grand jury, that if ſome repairs were not made before the winter ſeaſon ſet in, the court-houſe would receive ſuch damage as would occaſion additional expence to the county: and whereas there had not been any affidavit made previous to the ſaid aſſizes, and lodged with the clerk of the grand jury to preſent according to law, for the repairs of ſaid court-houſe, but to prevent the great expence that would be incurred if the ſaid work ſhould be delayed, the ſaid grand jury cauſed an eſtimate on oath to be made of the neceſſary repairs, which amounted to the ſum of eighty-eight pounds ten ſhillings, and the ſaid grand jury appointed overſeers to ſee the ſaid work properly executed, and account for the ſame, and deſired the treaſurer to advance ſuch ſums of money for the perſons employed in executing the ſaid work, as that the amount ſhould not exceed the aforeſaid ſum of eighty-eight pounds ten ſhillings; be it enacted, That upon the ſaid overſeers accounting by affidavit before the grand jury for the ſaid work, that the grand jury may order it to be paid out of the money recovered on the ſecurity given by the ſaid Hamilton Moore.

The Court houſe to be repaired, and the expence paid out of ſaid money recovered.

IV. And whereas the treaſurer of ſaid county has, by the directions of the grand jury, cauſed liſts of the preſentments granted at each aſſizes, together with the liſt of conſtables names to be publiſhed and diſperſed about the county: and whereas there has been deficiencies in the payments by high conſtables, on account of the boundaries of baronies not being ſufficiently aſcertained, ſo as to enable them to levy the amount of the preſentments, by which means there is a charge in the treaſurers account of the ſum of eighty-nine pounds three ſhillings and eleven pence halfpenny, which the grand jury cannot by law allow or preſent on the county: and whereas the boundaries of ſaid baronies are now finally eſtabliſhed: therefore be it enacted, That the grand jury of ſaid county be empowered to diſcharge the ſaid balance of eighty-nine pounds three ſhillings and eleven pence halfpenny, out of the money recovered upon the ſecurity of the ſaid Hamilton Moore, and to preſent from time to time ſuch ſums of money as ſhall appear upon oath of the treaſurer of ſaid county, to be expended in printing liſts of county preſentments, and high conſtables names and purchaſing account books, and books for regiſtering freeholds: and whereas it would greatly aſſiſt grand juries in the diſpatch of their buſineſs at aſſizes, if all affidavits to account for public money were given in at the ſecretary's office, at an early period of the aſſizes: therefore be it enacted by the authority aforeſaid, That all affidavits accounting for publick money granted at the aſſizes of the county of Down, ſhall after the next ſummer aſſizes, be lodged with the ſecretary of the grand jury of ſaid county, on the day on which ſuch grand jury ſhall be ſworn between the hours of nine in the morning, and eight at night, and that no account ſhall be taken into conſideration or paſſed at any aſſizes by the grand jury of ſaid county after next ſummer aſſizes, which ſhall not be lodged as aforeſaid, and the ſaid ſecretary ſhall endorſe on every account, the name of the barony, or half barony, it belongs to, and in like manner thoſe of the county at large, ſetting forth the name of the overſeer accounting for the ſame, and the amount thereof, and alſo the number on the back of each account, which is prefixed to the quere on which ſaid account is founded, together with the initial letters of the ſaid ſecretary's chriſtian and ſurname, and previous to the ſecretary's giving in ſaid accounts and ſchedules to the grand jury; he ſhall ſwear in open court, that each account marked with his initials, and claſſed in ſuch ſchedules, were received by him at the time directed as aforeſaid, and at no later period.

A charge in the treaſurers account of 89l. 3s. 11d½. is to be paid out of money recovered from former treaſurer's ſecurity,

preſentments for payment of ſums expended on printing liſts of preſentments, &c.

affidavits to be lodged with the ſecretary at time herein,

endorſed, &c. by the ſecretary,

affidavit.

V. And be it further enacted by the authority aforeſaid, That each grand jury ſhall be empowered to preſent the ſum of forty ſhillings

40s. each aſſizes for the ſecretary above former ſums.

A. D. 1787.

ſhillings at each aſſizes, for the trouble of ſaid ſecretary over and above what they are now empowered by law to preſent.

CHAP. XXII.

An Act to render more effectual an Act, entitled, *An Act for the more ſpeedy and eaſy Recovery of ſmall Debts in the Manor Courts within this Kingdom, and for regulating the Coſts of Proceedings for that Purpoſe therein.*

Recital of 25 G. 3. c. 44. l. 5.

WHEREAS by an act paſſed in the twenty-fifth year of the reign of his preſent Majeſty, entitled, *An act for the more ſpeedy and eaſy recovery of ſmall debts in the manor courts within this kingdom, and for regulating the coſts of proceedings for that purpoſe therein*; it is enacted, That it ſhall and may be lawful to and for any perſon who ſhall think him or themſelves aggrieved by any decree made in a manor court, to appeal therefrom to the next going judges of aſſize, who are thereby empowered to re-hear the ſaid cauſe: and whereas doubts have ariſen upon ſuch appeals concerning the juriſdiction of ſuch manor courts, and where they are holden by charter or letters patent, it would be attended with manifeſt inconvenience and expence to produce the ſame, or a copy thereof, upon the hearing of ſuch appeal; for remedy whereof, be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That from and after the firſt day of Auguſt, one thouſand ſeven hundred and eighty-ſeven, on all appeals from the decrees of ſuch manor courts before the judges of aſſize, whenever any queſtion ſhall ariſe reſpecting the exiſtence or extent of juriſdiction of any ſuch manor court, a copy or abſtract of ſuch clauſes of ſuch letters patents, or charter creating ſuch manors as contain the grants of juriſdiction in actions between parties in the courts of ſaid manors, from the enrolment thereof in the rolls-office or auditor-general's office, atteſted by the officer thereof, and lodged and depoſited with the acting clerk of the peace for the county wherein ſuch manors are holden, ſhall be admitted and received as evidence of the juriſdiction of ſaid manor courts.

After firſt Auguſt 1787, on appeals to judges of aſſize, a copy or abſtract of clauſes of letters patent or charter atteſted deemed ſufficient,

II. And be it enacted by the authority aforeſaid, That every ſeneſchal or ſteward of a manor created by charter or patent as aforeſaid, who ſhall hold juriſdiction of any cauſe, ſhall lodge, or cauſe

Seneſchal or ſteward to lodge with clerk of peace ſuch atteſted copy of ſuch

A. D. 1787.

cauſe to be lodged with the clerk of the peace of the county in which ſuch court is holden, ſuch atteſted copy of ſuch charter or patent, or of ſuch clauſes of the ſame as herein before mentioned, paying to ſuch clerk of the peace for the cuſtody thereof the ſum of five ſhillings and no more, which copy or certificate ſo atteſted and lodged as aforeſaid, ſhall without fee or reward, be produced by ſuch clerk of the peace before any going judge of aſſize when lawfully demanded.

charter or patent, 5s. to ſuch clerk.

III. And be it enacted by the authority aforeſaid, That if any ſeneſchal or ſteward of a manor, who ſhall hold plea in any action, ſhall neglect to cauſe ſuch atteſted copy of ſuch charter or patent, or clauſes thereof as aforeſaid, to be lodged and depoſited with the acting clerk of the peace of the county as aforeſaid, before the firſt day of Auguſt, one thouſand ſeven hundred and eighty ſeven, he ſhall forfeit the ſum of ten pounds, to be recovered by any perſon ſuing for the ſame by civil bill, and that any clerk of the peace who ſhall neglect producing the ſame when called upon as aforeſaid, ſhall forfeit the like ſum, to be recovered in like manner by the party aggrieved.

Seneſchal or ſteward neglecting to lodge ſuch copy, forfeit 10l.

clerk of peace neglecting to produce it forfeits 10l.

IV. And be it enacted by the authority aforeſaid, That in all caſes of appeal from the decree of any manor court to the judges of aſſize, the reſpondent in every ſuch appeal, ſhall, if required, produce upon the hearing of ſuch appeal, the decree of the manor court ſo appealed from, and alſo the ſummons of the manor court ſerved upon the party upon which ſuch decree was founded.

Reſpondent upon appeal, to produce the decree of the manor court, and the ſummons.

CHAP. XXIII.

An Act for the further Increaſe and Encouragement of Shipping and Navigation.

WHEREAS the wealth and ſtrength of this kingdom, and the proſperity and ſafety of every part of the Britiſh empire, greatly depend on the encouragement given to ſhipping and navigation: and whereas by the forty-ninth rule annexed to, and part of an act paſſed in Ireland, in the fourteenth and fifteenth years of his late Majeſty, Charles the ſecond, entitled, *An act for ſettling the ſubſidy of poundage, and granting a ſubſidy of tonnage, and other ſums of money unto his royal Majeſty, his heirs and ſucceſſors, the ſame to be paid upon merchandizes imported, and exported into, or out of the kingdom of Ireland, according to a book of rates*

Preamble.

Recital of 14th & 15th Charles 2d.

A. D. 1787. Chap. 23.

hereunto annexed: it is directed that an act paſſed in England, in the twelfth year of the reign of his ſaid Majeſty Charles the ſecond, entitled, *An act for encouraging of ſhipping and navigation;* ſhall be from time to time duly obſerved and executed in this kingdom; be it therefore declared and enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That the ſaid recited act paſſed in England, in the twelfth year of the reign of King Charles the ſecond, and every proviſion therein contained, ſo far as the ſame are not altered or repealed by this act, is and ſhall be of full force and effect within this kingdom.

Britiſh act 12th Cha. 2d, in force in Ireland except as herein.

II. And whereas it is neceſſary and highly expedient, that the advantages hitherto given to ſhips owned and navigated by his Majeſty's ſubjects, ſhould from henceforth in all caſes be confined to ſhips wholly built and fitted out in his Majeſty's dominions: be it therefore enacted, That from and after the firſt day of Auguſt, one thouſand ſeven hundred and eighty-ſeven, no ſhip or veſſel foreign built (except ſuch ſhips or veſſels as have been, or ſhall hereafter be taken by any of his Majeſty's ſhips or veſſels of war, or by any private or other ſhip or veſſel, and condemned as lawful prize in any court of admiralty) nor any ſhip or veſſel built or rebuilt upon any foreign made keel or bottom in the manner heretofore practiſed and allowed, although owned by his Majeſty's ſubjects and navigated according to law, ſhall be any longer intitled to any of the privileges or advantages of a Britiſh or Iriſh built ſhip, or of a ſhip owned by his Majeſty's ſubjects, and that all the ſaid privileges and advantages ſhall hereafter be confined to ſuch ſhips only, as are wholly of the built of Great Britain or Ireland, Guernſey, Jerſey, or the Iſle of Man, or of ſome of the colonies, plantations, iſlands, or territories in Aſia, Africa, or America, which now belong, or at the time of building ſuch ſhips or veſſels did belong, or which may hereafter belong to or be in the poſſeſſion of his Majeſty, his heirs or ſucceſſors.

From 1ſt Aug. 1787, no foreign built veſſel, except prizes, entitled to advantages of a Britiſh or Iriſh built ſhip or owned by ſubjects,

to what ſhips ſuch advantages ſhall be confined.

III. Provided always, That nothing herein contained ſhall extend, or be conſtrued to extend to prohibit ſuch foreign built ſhips or veſſels only, as before the firſt day of May, one thouſand ſeven hundred and eighty ſeven, did truly and without fraud wholly belong to any of the people of Great Britain, or Ireland, Guernſey, Jerſey, the Iſle of Man, or of any of the aforeſaid colonies, plantations, iſlands, or territories, as the proprietors and

Proviſo as to veſſels belonging to ſubjects prior to 1ſt May 1787.

right owners thereof, and which ſhall be navigated according to law, and ſhall alſo be regiſtered in the manner herein directed, from continuing to enjoy the privileges and advantages they have hitherto enjoyed, or from importing or exporting ſuch goods or commodities as may now be legally imported or exported by ſuch ſhips or veſſels into, and from ſuch ports and places as are now by law allowed, and under ſuch rules, regulations, and reſtrictions, as have heretofore been made, touching ſuch foreign built ſhips or veſſels.

Not to deprive from advantages veſſels herein deſcribed.

IV. And provided alſo, That nothing herein contained ſhall extend, or be conſtrued to extend to deprive any ſhip or veſſel, which before the paſſing of this act hath been built, or rebuilt upon any foreign made keel or bottom, and which before the ſaid firſt day of May, one thouſand ſeven hundred and eighty-ſeven, was duly regiſtered as a Britiſh or Iriſh ſhip, from continuing to enjoy any privilege or advantage to which ſuch ſhip or veſſel is now by any law or uſage entitled, nor to prevent any ſuch ſhip or veſſel which ſhall have been begun to be repaired or rebuilt before the ſaid firſt day of May, one thouſand ſeven hundred and eighty-ſeven, and *bona fide* continued to be repaired or rebuilt, from being regiſtered according to, and in purſuance of this act, by an order under the hands of the commiſſioners of the revenue in this kingdom, or of any three or more of them, which order the ſaid commiſſioners are hereby authorized and empowered to make, if it ſhall be made appear to the ſatisfaction of the ſaid commiſſioners upon oath, that ſuch ſhip or veſſel was ſtranded by the act of providence, and not with a fraudulent intent, and was at the time of being ſo ſtranded, the ſole property of ſome foreigner or foreigners, or that ſuch ſhip or veſſel was a droit of admiralty, and it be in like manner fully and clearly aſcertained to the ſatisfaction of ſuch commiſſioners, that the ſaid ſhip or veſſel from the damage received from being ſo ſtranded, was rendered unfit to proceed to ſea, without undergoing a thorough repair in this kingdom, and that ſhe was neceſſarily ſold for the benefit of the foreign owner or owners, or being a droit of admiralty, was ſold by virtue and under the authority of an order or commiſſion from the court of admiralty, and that ſhe was fairly and openly purchaſed by a ſubject or ſubjects of his Majeſty, and being the ſole and entire property of ſuch ſubject or ſubjects, that ſhe hath been ſo much repaired, that two thirds of her at leaſt are of Britiſh or Iriſh built.

V. And be it further enacted, That from and after the firſt day of Auguſt, one thouſand ſeven hundred and eighty-ſeven, no

A. D. 1787. Chap. 23

None deemed British or Irish ships which shall be rebuilt or repaired in a foreign port except as herein.

ship or vessel shall be deemed or taken to be British or Irish built, or enjoy the privileges thereunto belonging, which shall from thenceforth be rebuilt or repaired in any foreign port or place, if such repairs shall exceed the sum of sixteen shillings and three pence for every ton of the said ship or vessel according to the admeasurement thereof, unless such repairs shall be necessary by reason of extraordinary damage sustained by such ship or vessel during the absence of such ship or vessel from his Majesty's dominions, to enable her to perform the voyage in which she shall be then engaged, and to return in safety to some port or place of the said dominions, and that before such ship or vessel shall be repaired, so as to exceed the sum aforesaid, the master or other person having or taking the charge or command of such ship or vessel shall report the state and condition thereof upon oath, or (being a quaker,) upon affirmation to his Majesty's consul, or other chief officer of his Majesty, if there shall be such consul or officer at the port where it shall be necessary to repair such ship or vessel, and shall cause such ship or vessel to be surveyed by two fit and proper persons to be approved of by such consul or chief officer, and shall deliver to such consul or chief officer in writing the particulars of the damage sustained by such ship or vessel, and shall verify upon oath, or being a quaker, upon affirmation to be administered by such consul or chief officer the particulars and amount of the repairs of such ship or vessel, and that the same were become necessary in consequence of damage sustained during the voyage to that port, to enable such ship or vessel to prosecute the voyage then intended and to return to some port or place of his Majesty's dominions, which the said consul or chief officer is hereby required to certify under his hand and seal; and if there shall not be any such consul or chief officer as aforesaid, resident at or near the port or place where such repairs may be necessary, then that such survey shall be made by two fit and proper persons to be approved of by two known merchants, being his Majesty's subjects, residing at or near such port or place, and that such master or other person having or taking the charge or command of such ship or vessel, shall produce to such merchants as aforesaid, vouchers of the particulars and amount of the repairs of such ships or vessels, whose certificate of the same shall be of like force and effect as that of the consul or chief officer aforesaid, and in case any ship or vessel shall after the said first day of August, one thousand seven hundred and eighty-seven, be repaired in any foreign port or place, the master or other person having or taking the charge or command thereof, shall make

proof

proof on oath, or if a quaker, by affirmation before the collector or other chief officer of the port of this kingdom where the ſaid ſhip or veſſel may firſt arrive, if required by him ſo to do, which oath or affirmation the ſaid collector or other chief officer, or either of them, is and are hereby authorized and empowered to adminiſter, of the nature and amount of the charge or expence of ſuch repairs, and if ſuch charge or expence ſhall appear to exceed the before mentioned ſum of ſixteen ſhillings and three pence for every ton of the admeaſurement of ſuch ſhip or veſſel, and the ſaid maſter or other perſon having or taking the charge or command of ſuch ſhip or veſſel, ſhall neglect or refuſe to deliver to ſuch collector or other chief officer of ſuch port, or to one of them, the certificate ſo required to be produced in ſuch caſes as aforeſaid, the ſaid ſhip or veſſel ſhall be deemed and taken to be a foreign built ſhip or veſſel, to all intents and purpoſes whatever.

VI. And whereas it is neceſſary and highly expedient that the mode heretofore obſerved in this kingdom for the regiſtry of ſhips and veſſels ſhould be altered and amended, and that the ſame ſhould be extended to all ſhips and veſſels whatever, having a deck, or being of the burthen of fifteen tons or upwards, trading into or from any port within this kingdom: be it therefore enacted, That all and every ſhip or veſſel having a deck, or being of the burthen of fifteen tons, or upwards, belonging to any of his Majeſty's ſubjects in this kingdom, and which have not been, or ſhall not be regiſtered in ſome other port or place in his Majeſty's dominions, in purſuance of an act paſſed in the Parliament of Great Britain in the twenty-ſixth year of his Majeſty's reign, entitled, *An act for the further increaſe and encouragement of ſhipping and navigation*, ſhall from and after the reſpective times herein expreſſed, be regiſtered in manner herein mentioned, and that the perſon or perſons claiming property therein ſhall cauſe the ſame to be regiſtered, and ſhall obtain a certificate of ſuch regiſtry from the collector or other chief officer of ſome port in this kingdom in manner herein directed, and that the form of ſuch certificate ſhall be as follows, that is to ſay, "in purſuance of an act paſſed "in the twenty-ſeventh year of the reign of King George the "third, entitled, *An act for the further increaſe and encouragement of ſhipping and navigation*, the names, occupation and reſidence of the ſubſcribing owner or owners having taken and ſubſcribed the oath required by the ſaid act, and having ſworn, "that he (or they) together with (names, occupation, and reſidence of the non-ſubſcribing owners) is (or are) ſole owner (or "owners)

All veſſels having a deck, or being of 15 tons burthen or upwards ſhall be regiſtered as herein.

Form of the certificate of the regiſtry.

A. D. 1787. Chap. 23.

"owners) of the ſhip or veſſel called the (ſhip's name) of (place "to which the veſſel belongs) whereof (maſter's name) is at pre- "ſent maſter, and that the ſaid ſhip or veſſel was (when and "where built or captured, and the date of condemnation) and "(name and employment of the ſurveying officer) having certi- "fied to us, that the ſaid ſhip or veſſel is (whether Britiſh or Iriſh, "or foreign, or Britiſh plantation built) has (number of decks) "decks and (number of maſts) maſts, that her length from the "fore part of the main ſtem to the after part of the ſtern poſt "aloft is (number of feet and inches) her breadth at the broadeſt "part whether above or below the main wales, (number of feet "and inches) her height between decks (number of feet and "inches) if more than one deck, and if not, then the depth of "the hold (number of feet and inches) and admeaſures (burthen) "tons, that ſhe is a (kind of veſſel, and how built) has (whether "any or no gallery) and (kind of head, if any) head, and the "ſaid ſubſcribing owners having conſented and agreed to the "above deſcription and admeaſurement, and having cauſed ſuf- "ficient ſecurity to be given, as is required by the ſaid act, the "ſaid (kind, and name of the veſſel) has been duly regiſtered at "the port of (name of the port) given under our hands and ſeals "of office at the cuſtom houſe in the ſaid port of (name of the "port) this (date) day of (name of the month) in the year (words "at length.)"

Veſſels to be regiſtered in the port to which they belong,

VII. And be it further enacted, That no ſuch regiſtry ſhall hereafter be made or certificate thereof granted by the perſon or perſons herein authorized to make ſuch regiſtry, and grant ſuch certificate in any other port or place, than the port or place within this kingdom, to which ſuch ſhip or veſſel ſhall properly belong, but that every regiſtry and certificate granted in any port or place to which any ſuch ſhip or veſſel does not properly belong, ſhall be utterly null and void to all intents and purpoſes, unleſs the officers aforeſaid, ſhall be ſpecially authorized and impowered to make ſuch regiſtry, and grant ſuch certificate in any other port, by an order in writing under the hands of the commiſſioners of his Majeſty's revenue in this kingdom, or any three or more of them for the time being, which order the ſaid commiſſioners are hereby authorized and impowered to iſſue in manner aforeſaid, if they ſhall ſee fit.

unleſs by order of commiſſioners of revenue.

Ports to which veſſels ſhall be deemed to belong.

VIII. And be it further enacted, That the port to which any ſhip or veſſel ſhall hereafter be deemed and taken to belong within the intent and meaning of this act, ſhall be, and is hereby declared to be the port from, and to which ſuch ſhip or veſſel ſhall uſually

uſually trade, or (being a new ſhip) ſhall intend to trade, and at or near which the huſband or acting and managing owner or owners of ſuch ſhip or veſſel uſually reſides or reſide.

Veſſels which need not be regiſtered.

IX. Provided always, That nothing in this act contained, ſhall extend or be conſtrued to extend, to require to be regiſtered according to the directions of this act, any ſhip or veſſel of war, or any other veſſel of whatever built the ſame may be, or under whatever deſcription the ſame may fall, being the property of his Majeſty or of the royal family, or any of them, or any lighters, barges, boats or veſſels, of any built or deſcription whatever, uſed ſolely in rivers, or inland navigation: and it is hereby declared, that no ſhip or veſſel built in any of the colonies of North America, now called the United States of America, during the time that any act or acts of Parliament made in Great Britain, prohibiting trade and intercourſe with thoſe colonies, was or were in force, nor any ſhip or veſſel which was owned by, or belonged to the ſubjects of the ſaid United States, or any of the ſaid ſtates reſpectively, during the exiſtence of ſuch acts, and not regiſtered before the commencement of the ſame, is or ſhall be intitled to be regiſtered under this preſent act, or is or ſhall be intitled to any of the privileges or advantages of a Britiſh ſhip or veſſel, unleſs ſuch ſhip or veſſel ſhall have been taken and condemned as lawful prize, or having been ſtranded ſhall have been built or rebuilt and regiſtered in the manner heretofore practiſed and allowed.

proviſo as to veſſels built in the united ſtates of America, or owned by ſubjects thereof.

Perſons who ſhall not be deemed owners of Britiſh or Iriſh veſſels.

X. And be it further enacted, That no ſubject of his Majeſty, his heirs and ſucceſſors, whoſe uſual reſidence is in any country not under the dominion of his Majeſty, his heirs and ſucceſſors, ſhall be deemed or intitled during the time he ſhall continue ſo to reſide, to be the owner in whole or in part of any Britiſh or Iriſh ſhip or veſſel, required and authorized to be regiſtered by virtue of this act, unleſs he be a member of ſome Britiſh or Iriſh factory, or agent for or partner in any houſe or copartnerſhip actually carrying on trade in Great Britain or Ireland.

No regiſtry ſhall be made nor certificate granted until the oath herein be taken.

XI. And be it further enacted, That no regiſtry, ſhall from henceforth be made or certificate granted until the following oath be taken and ſubſcribed before the perſon or perſons herein authorized to make ſuch regiſtry, and grant ſuch certificate reſpectively (which they are hereby reſpectively impowered to adminiſter) by the owner of ſuch ſhip or veſſel, if ſuch ſhip or veſſel is owned by or belongs to one perſon only, or in caſe there ſhall be two joint owners then by both of ſuch joint owners, if both

A. D. 1787. Chap. 23.

ſhall be reſident within twenty miles of the port or place where ſuch regiſtry is required, or by one of ſuch owners if one or both of them ſhall be reſident at a greater diſtance from ſuch port or place, or if the number of ſuch owners, or proprietors ſhall exceed two, then by the greater part of the number of ſuch owners or proprietors, if the greater number of them ſhall be reſident within twenty miles of ſuch port or place as aforeſaid, not in any caſe exceeding three of ſuch owners or proprietors, or by one of ſuch owners or proprietors, if all ſhall be reſident at a greater diſtance.

Oath.

I A. B. of (place of reſidence and occupation) *do make oath, that the ſhip, or veſſel* (name of port or place) *whereof* (maſters name) *is at preſent maſter, being* (kind of built, burthen, *et cetera*, deſcribed in the certificate of the ſurveying officer) *was* (when and where built, or if prize, capture, and condemnation) *and that I the ſaid* A. B. (and the other owners names and occupations, if any, and where they reſpectively reſide, *viz.* town, place, or pariſh, and county, or if member of, and reſident in any factory, in foreign parts, or in any foreign town or city, being an agent for, or partner in any houſe or copartnerſhip, actually carrying on trade in Great Britain or Ireland, the name of ſuch factory, foreign town, or city, and the names of ſuch houſe or copartnerſhip) *am* (or are) *ſole owner* (or owners) *of the ſaid veſſel, and that no other perſon or perſons whatever hath, or have any right, title, intereſt, ſhare or property therein or thereto, and that I the ſaid* A. B. (and the ſaid other owners, if any,) *am* (or are) *truly and bona fide, a ſubject* (or ſubjects) *of his Majeſty, and that I the ſaid* A. B. *have not, nor have any of the other owners, to the beſt of my knowledge and belief, taken the oath of allegiance to any foreign ſtate whatever* (except under the terms of ſome capitulation, deſcribing the particulars thereof) *or that ſince my taking* (or his or their taking) *the oath of allegiance to,* (naming the foreign ſtates reſpectively to which he, or any of the ſaid owners ſhall have taken the ſame) *and prior to the paſſing of an act in the twenty-ſeventh year of the reign of King George the third, entitled,* "An act for the further increaſe and encouragement of ſhipping and navigation," *I have* (or he or they hath, or have) *become a ſubject* (or ſubjects) *of his Majeſty,* (either by his Majeſty's letters patent as a denizen or denizens, or naturalized by act of Parliament, as the caſe may be, naming the dates of the letters of denization, or the act or acts of Parliament for naturalization reſpectively) *or* (as the caſe may be) *I have* (or he or they hath or have) *become a*

denizen, (or denizens, or naturalized ſubject or ſubjects, as the caſe may be) *of his Majeſty, by his Majeſty's letters patent, or by any act of Parliament paſſed ſince the firſt day of* January, *one thouſand ſeven hundred and eighty-ſeven*, (naming the time when ſuch letters of denization have been granted reſpectively, or the year or years in which ſuch act or acts for naturalization have paſſed reſpectively,) *and that no foreigner directly or indirectly, hath any ſhare or part, or intereſt in the ſaid ſhip or veſſel.*

Oaths for acquiring rights of citizens in foreign ſtates as herein not deemed oaths of allegiance.

XII. Provided always, That any oath which ſhall have been, or may be taken for the ſole purpoſe of acquiring the rights of a citizen or burgher, in any foreign city or town in Europe (to be enjoyed during the time that the perſon or perſons making ſuch oath ſhall reſide in ſuch city or town, and for a limited time after ſuch reſidence ſhall have expired) ſhall not be deemed an oath of allegiance to a foreign ſtate within the true intent and meaning of this act.

Addition to ſaid oath when the whole of the partners in any veſſel do not attend.

XIII. And be it further enacted, That in caſe the number of joint owners or proprietors of any ſhip or veſſel ſhall amount to three or more, and three or more of ſuch joint owners or proprietors ſhall not perſonally attend to take and ſubſcribe the oath herein directed to be taken and ſubſcribed, then, and in ſuch caſe, ſuch owner or owners, proprietor or proprietors, as ſhall perſonally attend, and take and ſubſcribe the oath aforeſaid, ſhall further make oath, that the part owner, or part owners of ſuch ſhip or veſſel then abſent, is or are not reſident within twenty miles of ſuch port or place, and hath or have not, to the beſt of his or their knowledge or belief, wilfully abſented himſelf or themſelves, in order to avoid the taking of the oath herein directed to be taken and ſubſcribed, or is or are prevented by illneſs from attending to take and ſubſcribe the ſaid oath.

Veſſels to be carefully examined and admeaſured before regiſtered.

XIV. And in order to enable the proper officer or officers of the revenue to grant a certificate, truly and accurately deſcribing every ſhip or veſſel to be regiſtered in purſuance of this act; and alſo, to enable all other officers of his Majeſty's revenue, on due examination, to diſcover whether any ſuch ſhip or veſſel is the ſame with that for which a certificate is alledged to have been granted: be it enacted, That previous to the regiſtry or granting any certificate of regiſtry as aforeſaid, ſome one or more proper perſon or perſons appointed by the commiſſioners of the revenue in Ireland for the time being (taking to his or their aſſiſtance, if he or they ſhall judge it neceſſary, one or more perſon or perſons ſkilled in the building and admeaſurement of ſhips) ſhall go on

A. D. 1787. Chap. 23.

board of every ſuch ſhip or veſſel as is to be regiſtered, and ſhall ſtrictly and accurately examine and admeaſure every ſuch ſhip or veſſel as to all and every particular contained in the form of the certificate herein directed, in the preſence of the maſter, or of any other perſon who ſhall be appointed for that purpoſe, on the part of the owner or owners, or in his or their abſence, by the ſaid maſter, and ſhall deliver a true and juſt account in writing, of all ſuch particulars of the built, deſcription and admeaſurement of every ſuch ſhip or veſſel as are ſpecified in the form of the certificate above recited, to the perſon or perſons who ſhall be authorized as aforeſaid, to make ſuch regiſtry, and grant ſuch certificate of regiſtry; and the ſaid maſter, or other perſon attending on the part of the owner or owners, is hereby required to ſign his name alſo to the certificate of ſuch ſurveying or examining officer, in teſtimony of the truth thereof, provided ſuch maſter, or other perſon, ſhall conſent and agree to the ſeveral particulars ſet forth and deſcribed therein.

Perſons appointed to admeaſure and examine ſuch veſſels giving a falſe deſcription, or perſons who make or grant a falſe regiſtry forfeit 100l. &c.

XV. And be it further enacted, That if ſuch perſon or perſons ſo appointed to examine and admeaſure ſuch ſhips or veſſels as aforeſaid, ſhall wilfully deliver to any perſon or perſons authorized to make regiſtry, and grant certificates of regiſtry as aforeſaid, a falſe deſcription of any of the particulars thereby required to be contained in ſuch certificate, or if any perſon or perſons herein authorized to make ſuch regiſtry, and grant ſuch certificates of regiſtry, ſhall knowingly make any falſe regiſter, or grant any falſe certificate in regard to any of the particulars required by this preſent act, he or they on being convicted thereof by due courſe of law in any of the courts of record within this kingdom, ſhall forfeit the ſum of one hundred pounds to his Majeſty, his heirs and ſucceſſors, and be for ever incapable of holding or enjoying any office or employment under his Majeſty, his heirs and ſucceſſors.

Method of admeaſuring veſſels when afloat.

XVI. And whereas the officer or officers ſo appointed to examine and admeaſure ſuch ſhips and veſſels as aforeſaid, may not always be enabled to cauſe ſuch ſhip or veſſel to be laid on ſhore for the purpoſe of aſcertaining her tonnage: and whereas it would in ſome caſes endanger ſuch ſhip or veſſel ſo to do: be it therefore enacted, That in all caſes where it may be neceſſary to aſcertain the tonnage of any ſuch ſhips or veſſels when afloat, the following method ſhall be obſerved, *viz.* drop a plumb line over the ſtern of the ſhip, and meaſure the diſtance between ſuch line and the after part of the ſtern poſt at the load water wark, then meaſure from the top of the ſaid plumb line in a parallel direction

tion with the water to a perpendicular point immediately over the load water mark at the fore part of the main ſtern, ſubtracting from ſuch meaſurement the above diſtance, the remainder will be the ſhips extreme length, from which is to be deducted three inches for every foot of the load draught of water for the rake abaft, and alſo three fifths of the ſhips breadth for the rake forward, the remainder ſhall be eſteemed the juſt length of the keel, to find the tonnage and the breadth ſhall be taken from outſide to outſide of the plank in the broadeſt part of the ſhip, either above or below the main wales excluſive of all manner of ſheathing or doubling that may be wrought upon the ſide of the ſhip, then multiplying the length of the keel for tonnage by the breadth ſo taken, and that product by half the breadth, and dividing by ninety-four the quotient ſhall be deemed the true contents of the tonnage.

Not to alter the mode of admeaſurement to aſcertain light duties, &c.

XVII. Provided always, That nothing herein contained, ſhall in any wiſe be conſtrued to alter the manner of admeaſuring the tonnage of any ſhip or veſſel, which has heretofore been practiſed for the purpoſe of aſcertaining the light duties, or any other duties or impoſts whatever, payable according to the tonnage of any ſhip or veſſel.

Security to be given by the maſter and owners of veſſels,

XVIII. And be it further enacted, That at the time of obtaining the certificate of regiſtry as aforeſaid, ſufficient ſecurity by bond ſhall be given to his Majeſty, his heirs or ſucceſſors, by the maſter, and ſuch of the owners as ſhall perſonally attend as is herein required, ſuch ſecurity to be approved of and taken by the perſon or perſons by this act authorized to make ſuch regiſtry, and grant ſuch certificates of regiſtry at the port or place in which ſuch certificate ſhall be granted, in the penalties following, that is to ſay, if ſuch ſhip or veſſel ſhall be a decked veſſel, or be of the burthen of fifteen tons, and not exceeding fifty tons, in the penalty of one hundred pounds, if exceeding the burthen of fifty tons, and not exceeding one hundred tons, in the penalty of three hundred pounds, if exceeding the burthen of one hundred tons, and not exceeding two hundred tons, in the penalty of five hundred pounds, if exceeding the burthen of two hundred tons, and not exceeding three hundred tons, in the penalty of eight hundred pounds, and if exceeding the burthen of three hundred tons, in the penalty of one thouſand pounds, and the condition of every ſuch bond ſhall be that ſuch certificate ſhall not be ſold, lent, or otherwiſe diſpoſed of, to any perſon or perſons whatever, and that the ſame ſhall be ſolely made uſe of for the ſervice of the ſhip or veſſel for which it is granted, and that in caſe ſuch ſhip

or liable to penalties herein,

condition of the bond.

A. D. 1787. (Chap. 23.)

or veſſel ſhall be loſt or taken by the enemy, burnt or broken up, or otherwiſe prevented from returning to the port to which ſhe belongs, the certificate if preſerved ſhall be delivered up within one month after the arrival of the maſter in any port or place within his Majeſty's dominions, to the collector or other chief officer of ſuch port or place, or any perſon or perſons authorized by his Majeſty to receive the ſame, and that if any foreigner or any perſon or perſons for his uſe and benefit, ſhall purchaſe or otherwiſe become intitled to the whole or any part or ſhare of, or any intereſt in ſuch ſhip or veſſel, and the ſame ſhall be within the limits of any port within this kingdom, or any port or place in his Majeſty's dominions, then and in ſuch caſe the certificate of regiſtry, ſhall within ſeven days after ſuch purchaſe or transfer of property in ſuch ſhip or veſſel be delivered up to the perſon or perſons authorized to make regiſtry, and grant certificates of regiſtry at ſuch port or place reſpectively, and if ſuch ſhip or veſſel ſhall be in any foreign port when ſuch purchaſe, or transfer of intereſt or property ſhall take place, then that the ſame ſhall be delivered up to his Majeſty's conſul or other chief officer of his Majeſty, reſident at or neareſt to ſuch foreign port, or if ſuch ſhip or veſſel ſhall be at ſea, when ſuch purchaſe or transfer of intereſt or property ſhall take place; then, that the ſame ſhall be delivered up to his Majeſty's conſul or other chief officer of his Majeſty, at the foreign port or place in or at which the maſter or other perſon having or taking the charge or command of ſuch ſhip or veſſel ſhall firſt arrive, after ſuch purchaſe or transfer of property at ſea immediately after his arrival at ſuch foreign port; but if ſuch maſter or other perſon who had the command thereof, at the time of ſuch purchaſe or transfer of property at ſea, ſhall not arrive at a foreign port, but ſhall arrive at ſome port within this kingdom, or any port or place in his Majeſty's dominions, then that the ſame ſhall be delivered up in manner aforeſaid, within fourteen days after the arrival of ſuch ſhip or veſſel, or of the perſon who had the command thereof, in any port within this kingdom, or any port or place in his Majeſty's dominions; and that if any paſs, commonly called a Mediterranean paſs, ſhall have been obtained or procured for any ſuch ſhip or veſſel, then and in ſuch caſe the ſame ſhall be delivered up at the ſame time, and in like manner with the certificate of regiſtry aforeſaid, to the perſon or perſons authorized to receive ſuch certificate of regiſtry, who are hereby required forthwith to tranſmit ſuch certificates and paſſes to the commiſſioners of the revenue, in order that ſuch certificates may by them be cancelled, and that ſuch

paſſes

paſſes may be returned to the lord high admiral of Great Britain and Ireland, for the time being, or to the commiſſioners for executing the ſaid office of lord high admiral, to be by them reſpectively cancelled.

Names of veſſels not to be altered,

XIX. And be it further enacted, That the name of any ſhip or veſſel regiſtered, ſhall not be afterwards changed, nor ſhall any transfer of property to another port be made in any ſuch ſhip or veſſel without regiſtering ſuch ſhip or veſſel *de novo*, in the manner herein directed, and delivering up the former certificate of regiſtry to be cancelled, and in caſe there be any alteration of property in the ſame port by the ſale of one or more ſhare or ſhares in any ſhip or veſſel after the ſame ſhall have been regiſtered, ſuch alteration of property ſhall, and is hereby required to be acknowledged by indorſement on the certificate of regiſtry before two witneſſes, in order to prove that the whole and entire property in ſuch ſhip or veſſel remains to ſome one or more of his Majeſty's ſubjects, and there ſhall alſo be indorſed on ſuch certificate of regiſtry before two witneſſes, the town, place or pariſh where all and every perſon or perſons to whom the property in any ſuch ſhip or veſſel, or any part thereof, ſhall be ſo transferred, ſhall reſide, or if ſuch perſon or perſons uſually reſides, or reſide in any country, not under the dominion of his Majeſty, his heirs and ſucceſſors, but in ſome Britiſh or Iriſh factory, the name of ſuch factory of which ſuch perſon or perſons is or are a member or members of, if ſuch perſon or perſons reſides, or reſide in any foreign town or city, and is or are not a member or members of ſome Britiſh or Iriſh factory, the name of ſuch foreign town or city, where ſuch perſon or perſons uſually reſides, or reſide, and alſo the names of the houſe or copartnerſhip in Great Britain or Ireland for or with whom ſuch perſon or perſons is or are agent or partner, or agents or partners, and the perſon or perſons to whom the property of ſuch ſhip or veſſel ſhall be ſo transferred, or his or their agent ſhall alſo deliver a copy of ſuch indorſement to the perſon or perſons authorized to make regiſtry, and grant certificates of regiſtry as aforeſaid, who are hereby required to cauſe an entry thereof to be indorſed on the oath or affidavit upon which the original certificate of regiſtry of ſuch ſhip or veſſel was obtained, and ſhall alſo make a memorandum of the ſame in the book of regiſters, which is hereby directed and required to be kept, and ſhall forthwith give notice thereof to the commiſſioners of the revenue within this kingdom.

If the property in ſuch ſhips be changed there muſt be a new regiſtry, &c.

When a veſſel is ſold by one ſubject to another the certificate of the regiſtry muſt be recited in the bill of ſale, or it ſhall be void.

XX. And be it further enacted, That when and ſo often as the property in any ſhip or veſſel belonging to any of his Majeſty's ſubjects ſhall be transferred to any other or others of his Majeſty's ſubjects in the whole, or in part, the certificate of the regiſtry of ſuch ſhip or veſſel ſhall be truly and accurately recited in words at length in the bill, or other inſtrument of ſale thereof, and that otherwiſe ſuch bill of ſale, or other inſtrument of ſale ſhall be utterly null and void to all intents and purpoſes.

When the maſter of ſuch veſſels ſhall be changed, notice ſhall be given, and a memorandum taken as herein.

XXI. And be it further enacted, That when and ſo often as the maſter or other perſon having or taking the charge or command of any ſhip or veſſel regiſtered in manner herein directed ſhall be changed, the maſter or owner of ſuch ſhip or veſſel ſhall deliver to the perſon or perſons authorized to make ſuch regiſtry, and grant ſuch certificate of regiſtry at the port where ſuch change ſhall take place, the certificate of regiſtry belonging to ſuch ſhip or veſſel, who ſhall thereupon endorſe and ſubſcribe a memorandum of ſuch change, and ſhall forthwith give notice of the ſame to the proper officer of the port or place where ſuch ſhip or veſſel was laſt regiſtered purſuant to this act, who ſhall likewiſe make a memorandum of the ſame in the book of regiſters, which is hereby directed and required to be kept, and ſhall forthwith give notice thereof to the commiſſioners of the revenue of this kingdom.

Veſſel's name not to be altered,

XXII. And whereas many frauds are committed by the frequent change of names given to ſhips and veſſels, and the difficulty of comparing the entry in the book of regiſters herein directed to be kept by all ſuch perſon or perſons as are authorized to regiſter ſhips and veſſels and to grant certificates of the ſame with the regiſters of which they claim the benefit, is thereby greatly increaſed: be it therefore enacted, That it ſhall not be lawful for any owner or owners of any ſhip or veſſel, to give any name to ſuch ſhip or veſſel, other than that by which ſhe was firſt regiſtered in purſuance of this act; and that the owner or owners of all and every ſhip or veſſel which ſhall be ſo regiſtered, ſhall, within one month from the time of ſuch regiſtry, paint, or cauſe to be painted in white or yellow Roman letters, of length not leſs than four inches, upon a black ground, on ſome conſpicuous part of the ſtern, provided there ſhall be ſufficient ſpace for that purpoſe; but if not then in letters as large as ſuch ſpace will admit, the name by which ſuch ſhip or veſſel ſhall have been regiſtered purſuant to this act, and the port to which ſhe belongs, in a diſtinct and legible manner, and ſhall ſo keep and

to be painted on the ſtern,

and name of the port,

preſerve the ſame; and that if ſuch owner or owners, or maſter, or other perſon having or taking the charge or command of ſuch ſhip or veſſel, ſhall wilfully alter, eraſe, obliterate, or in any wiſe hide or conceal, or cauſe or procure, or permit the ſame to be altered, eraſed, obliterated, or in any wiſe hidden or concealed, unleſs in the caſe of ſquare rigged veſſels, in time of war, or ſhall in any written or printed paper, or other document, deſcribe ſuch ſhip or veſſel by any name, other than that by which ſhe was firſt regiſtered purſuant to this act, or ſhall verbally deſcribe, or cauſe or procure, or permit ſuch ſhip or veſſel to be deſcribed by any other name to any officer or officers of his Majeſty's revenue in the execution of his or their deputy, then, and in every ſuch caſe, ſuch owner or owners, maſter, or other perſon having or taking the charge or command of ſuch ſhip or veſſel ſhall forfeit the ſum of one hundred pounds.

not to be altered, &c. except ſquare rigged in time of war,

penalty 100l.

XXIII. And be it further enacted, That every perſon who ſhall apply for a certificate of the regiſtry of any ſhip or veſſel within this kingdom, which ſhall be built, or whoſe building ſhall be compleated after the firſt day of January, one thouſand ſeven hundred and eighty-ſeven, ſhall, and they are hereby required to produce to the perſon or perſons authorized to grant ſuch certificate, a true and full account, under the hand of the builder of ſuch ſhip or veſſel, of the proper denomination, and of the time when, and the place where ſuch ſhip or veſſel was built, and alſo an exact account of the tonnage of ſuch ſhip or veſſel, together with the names of the firſt purchaſer or purchaſers thereof, which account ſuch builder is hereby directed and required to give under his hand, on the ſame being demanded by ſuch perſon or perſons ſo applying for a certificate as aforeſaid, and ſhall alſo make oath before the perſon or perſons herein authorized to grant ſuch certificate, which oath he or they are hereby authorized to adminiſter, that the ſhip or veſſel for which ſuch certificate is required, is the ſame with that which is ſo deſcribed by the builder as aforeſaid.

Perſons applying for a certificate of regiſtry of veſſels built after January 1787, ſhall furniſh the officer with an account as herein, under the hand of the builder,

oath to be made.

XXIV. And be it further enacted, That if any ſhip or veſſel which ſhall have been regiſtered in this kingdom, according to the proviſions of this act, or in any other part of his Majeſty's dominions, according to the proviſions of an act made and paſſed in the Parliament of Great Britain, in the twenty-ſixth year of his preſent Majeſty's reign, entitled, *An act for the further encreaſe and encouragement of ſhipping and navigation*, ſhall arrive at any port or place of this kingdom, and the maſter or other perſon having or taking the charge or command of ſuch ſhip or

If certificate of regiſtry be loſt or miſlaid, and oath be made as herein,

A. D. 1787. Chap. 23.

veſſel ſhall make oath, or being a quaker, a ſolemn affirmation in the following form, before the officer or officers of the ſaid port herein authorized to make regiſtry, and grant certificates of regiſtry, which officer or officers are hereby authorized to adminiſter the ſame:

Oath.

I. A. B. *being the maſter, or having the charge of the ſhip or veſſel called the* (naming the ſhip) *do ſwear, or ſolemnly affirm, that the ſaid ſhip or veſſel has been, as I verily believe, regiſtered according to law, and that I had a certificate of ſuch regiſtry granted at the port of* (naming the port) *but that the ſame is loſt or miſlaid, and that I cannot find the ſame, and do not know where the ſame is, or what is become thereof, and that the ſame hath not been, nor ſhall be with my privity or knowledge ſold or diſpoſed of to any perſon or perſons whatever, and that I, the deponent or affirmant, and three-fourths of the mariners navigating the ſaid ſhip or veſſel are his Majeſty's ſubjects, and that the ſaid ſhip or veſſel does now, as I verily believe, belong wholly to his Majeſty's ſubjects, and that no foreigner, directly or indirectly, to my knowledge or belief, has any ſhare, property, or intereſt therein.*

and ſecurity be given.

And that if the ſaid maſter, or other perſon navigating the ſaid ſhip or veſſel, ſhall alſo give good and ſufficient ſecurity, in the penalty of five hundred pounds, if the ſhip or veſſel be of the burthen of one hundred tons, or under, and ſo in proportion for every ſhip or veſſel of a greater burthen, to the officer or officers aforeſaid, in his Majeſty's name, and to his Majeſty's uſe, with condition that the ſaid ſhip or veſſel was duly regiſtered according to law, at the port of (naming the port) and that the certificate of the ſaid regiſtry, if found, ſhall be delivered up to the commiſſioners of the revenue in this kingdom to be cancelled, and that no illegal uſe has been, or ſhall be made thereof, and that the ſame has not been, and ſhall not be fraudulently diſpoſed of, and that the ſaid ſhip or veſſel does wholly belong to his Majeſty's ſubjects, and that no foreigner has any ſhare, property, or intereſt therein, the officer or officers aforeſaid, ſhall in ſuch caſe freely, and without fee or reward, give to the ſaid maſter, or other perſon having the charge or command of ſuch ſhip or veſſel, a certificate, under his or their hands and ſeals, of his having given ſuch bond, and made ſuch oath or affirmation, and thereupon the ſaid ſhip or veſſel ſhall have liberty to trade (for that voyage only) in the ſame manner as if the original certificate of regiſtry had been produced, and the ſaid certificate ſo to be given, ſhall have

A certificate ſhall be granted, entitling to ſame advantages for that voyage as the original.

the

the ſame force and effect during the ſaid voyage only as the original certificate of regiſtry, and the officer or officers aforeſaid adminiſtering the ſaid oath or affirmation, and taking the ſaid bond, ſhall tranſmit an account thereof to the commiſſioners of his Majeſty's revenue; and that if any ſhip or veſſel ſhall arrive in any port or place of this kingdom, with a like certificate, granted by the proper officer or officers of any port or place in any other part of his Majeſty's dominions, purſuant to the proviſions of any act or acts made and paſſed in the Parliament of Great Britain, ſuch ſhip or veſſel ſhall be allowed to trade in any port or place in this kingdom, for that voyage only, according to the purport of ſuch certificate.

a like certificate of force if granted in any other part of his Majeſty's dominions.

XXV. And be it further enacted, That if upon the arrival of any ſuch ſhip or veſſel in any port or place of this kingdom to which ſhe ſhall belong, the maſter or other perſon having or taking the charge or command of ſuch ſhip or veſſel, and one or more of the owners thereof, ſhall make proof to the ſatisfaction of the commiſſioners of his Majeſty's revenue upon oath, or in caſe of a quaker, upon ſolemn affirmation, which oath or affirmation the ſaid commiſſioners, or any of them, is hereby authorized and required to adminiſter of the loſs of the certificate of regiſtry granted to ſuch ſhip or veſſel, and ſhall likewiſe give good and ſufficient ſecurity in the penalty of five hundred pounds, if the ſhip or veſſel be of the burthen of one hundred tons, or under, and ſo in proportion for every ſhip or veſſel of a greater burthen, to the collector of the port to which ſuch ſhip or veſſel ſhall belong, that the original certificate hath not been, nor ſhall be fraudulently diſpoſed of or uſed contrary to law, and that the ſame, when found, ſhall be delivered up to the commiſſioners of his Majeſty's revenue, and the ſaid commiſſioners are hereby required in ſuch caſe only, to authorize the proper officers of the port to which ſuch ſhip or veſſel belongs, to regiſter the ſaid ſhip or veſſel *de novo*, and to grant a certificate of regiſtry according to the regulations, and in the manner and form preſcribed by this act.

If upon arrival of any veſſel in the port in this kingdom to which ſhe belongs, proof of loſs of certificate of regiſtry be made, and ſecurity be given that it hath not, nor will not be fraudulently diſpoſed of or uſed,

a new regiſtry ſhall be made, and certificate granted.

XXVI. And be it further enacted, That if any ſhip or veſſel, after ſhe ſhall have been regiſtered, purſuant to the directions of this act, ſhall in any manner whatever be altered in form or burthen, by being lengthened or built upon, or ſhall be altered from a ſloop to a brigantine, or from any one denomination of a veſſel to another, by the mode or method of rigging or fitting, in ſuch caſe ſuch ſhip or veſſel ſhall be regiſtered *de novo*, in manner herein required, as ſoon as ſhe returns to the port to which ſhe

Veſſels altered in form or burthen, &c. to be new regiſtered, otherwiſe deemed foreign.

A. D. 1787. Chap. 23.

belongs, or to any other port in which ſhe may be legally regiſtered by virtue of this act, on failure whereof, ſuch ſhip or veſſel ſhall, to all intents and purpoſes, be conſidered, and deemed, and taken to be a foreign ſhip or veſſel.

Proceedings upon veſſels taken and condemned as prizes.

XXVII. And be it further enacted, That the owner or owners of all ſuch ſhips and veſſels as ſhall be taken by any of his Majeſty's ſhips or veſſels of war, or by any private, or other ſhip or veſſel, and condemned as lawful prize in any court of admiralty, ſhall, upon regiſtering ſuch ſhip or veſſel, before he or they ſhall obtain ſuch certificate as aforeſaid, produce to the perſons authorized to regiſter and grant certificates of regiſtry, a certificate of the condemnation of ſuch ſhip or veſſel, under the hand and ſeal of the judge of the court in which ſuch ſhip or veſſel ſhall have been condemned, which certificate ſuch judge is hereby required to grant, and alſo a true and exact account in writing of all the particulars contained in the certificate herein ſet forth to be made and ſubſcribed by one or more ſkilful perſon or perſons, to be appointed by the court to ſurvey ſuch ſhip or veſſel, and ſhall alſo make oath before the ſaid officer, which he is hereby authorized and required to adminiſter, that ſuch ſhip or veſſel is the ſame veſſel which is mentioned in the certificate of the judge aforeſaid.

From 1ſt Jan. 1787, prizes to pay 5l. *per cent.* of their value to his Majeſty before regiſtry.

XXVIII. And be it enacted, That from and after the firſt day of January, one thouſand ſeven hundred and eighty ſeven, for and upon every ſhip or veſſel which ſhall have been taken as prize, and brought into any port or place of this kingdom, and there condemned, the duty of cuſtoms, being five *per cent.* of her value, and nothing more ſhall be paid to his Majeſty, his heirs and ſucceſſors, before ſhe ſhall be regiſtered in manner herein directed.

A like ſum to be paid by veſſels condemned in any of the Britiſh colonies or territories, before entry,

XXIX. And be it further enacted, That upon every ſhip or veſſel heretofore taken as prize, and condemned and regiſtered in any of the colonies, plantations, iſlands, or territories to Great Britain belonging, or which ſhall hereafter be ſo taken, condemned, and regiſtered therein, a like duty of five pounds *per centum*, on the value thereof ſhall be paid to his Majeſty, his heirs and ſucceſſors, on her firſt arrival in any port or place of this kingdom, before ſhe ſhall be admitted to an entry; and in all ſuch caſes the maſter or owner of ſuch ſhip or veſſel ſhall produce an exact and particular account of the ſum which ſuch ſhip or veſſel ſhall have been ſold for, ſubjoined to ſuch certificate of her regiſtry, and verified by the oath of the perſon or perſons who ſhall have applied for ſuch certificate of regiſtry.

an account of the ſum ſold for to be produced.

XXX. And

XXX. And whereas it is neceſſary to diſtinguiſh in the certificate which ſhall hereafter be granted in purſuance of this act, whether the ſhips or veſſels to be regiſtered as aforeſaid, be of the built of Great Britain, or Ireland, Guernſey, Jerſey, or the Iſle of Man, or the colonies, plantations, iſlands, or territories to Great Britain belonging, or of the built of any foreign country; be it enacted, That the certificates which ſhall hereafter be granted in purſuance of this act, ſhall diſtinguiſh whether ſuch ſhips or veſſels be of the built of Great Britain, Guernſey, Jerſey, the Iſle of Man, or of the built of Ireland, or of the colonies, plantations, iſlands, or territories aforeſaid, or of any foreign country, and ſhall, if Britiſh, Iriſh, or plantation built, be entitled, "certificate of Britiſh, Iriſh, or Britiſh plantation regiſtry," and if ſuch ſhips be foreign built, ſhall be entitled, "certificate of foreign ſhips regiſtry, for the European trade, Britiſh, or Iriſh "property," as the caſe may be.

Certificates to mention where veſſels have been built.

XXXI. And whereas many foreign built ſhips and veſſels belonging to, or pretended to belong to his Majeſty's ſubjects, have by fraudulent contrivances, and under falſe pretences obtained regiſters, by virtue of which ſuch ſhips and veſſels are at preſent uſed and employed contrary to the laws now in force, in the trade to and from the colonies, plantations, iſlands, or territories in Aſia, Africa, and America to Great Britain belonging, and it is therefore expedient and neceſſary for detecting the frauds at preſent committed, and for preventing the ſame in future, that all regiſters heretofore granted, ſhould be called in and delivered up to the proper officer to be cancelled, and that new regiſters of the form herein deſcribed, ſhould be granted in lieu thereof in the manner herein directed, to all ſuch ſhips or veſſels as ſhall appear to be legally entitled to the ſame: And whereas it is expedient to ſpecify and direct at what time and in what manner all other ſhips and veſſels which are not now by law required to be regiſtered, ſhould hereafter be regiſtered according to the intent and meaning of this act, and ſhould receive certificates according to the form, and in the manner herein directed; be it therefore enacted, That the commiſſioners of the revenue be, and they are hereby authorized and required to give publick notice by all ſuch ways and means as they ſhall judge moſt proper and effectual, that within a certain reaſonable time or times as may be beſt adapted to the diſtance of the parts to which the ſhips and veſſels owned by his Majeſty's ſubjects ſhall reſpectively belong, to be by them ſpecified and publiſhed, certificates of regiſtry according to the form herein deſcribed, will be ready to be

Notice to be given by the commiſſioners of the revenue that veſſels belonging to his Majeſty's ſubjects be regiſtered as herein.

A. D. 1787. Chap. 23.

granted in manner herein directed to all ſuch ſhips and veſſels as ſhall be legally entitled thereunto, and that the owner or owners of every ſuch ſhip or veſſel not heretofore required to be regiſtered, ſhall on the firſt arrival of every ſuch ſhip or veſſel, at the port or place to which ſhe belongs, within the time aſſigned in the notice herein directed, cauſe ſuch ſhip or veſſel to be regiſtered, and ſhall obtain a certificate thereof, in manner herein directed, and that the owner or owners of any ſhip or veſſel which ſhall have been heretofore regiſtered, ſhall in like manner upon the firſt arrival of ſuch ſhip or veſſel at the port or place to which ſhe belongs, within the time aſſigned in the notice herein directed, cauſe ſuch ſhip or veſſel to be again regiſtered, and obtain a certificate thereof, according to the form, and in the manner herein deſcribed, and ſhall then deliver up the regiſter before granted, if the ſame be not loſt or miſlaid, and if the ſame ſhall have been loſt or miſlaid, ſhall make oath before the proper officer appointed to regiſter, and grant certificates of regiſtry, who is hereby authorized and required to adminiſter the ſame, that ſuch regiſter has been loſt or miſlaid, and ſhall give ſecurity in manner herein directed in the caſe of regiſters and certificates *de novo*.

12 Months after time mentioned in notice, ſhall be given to Iriſh veſſels for making a new regiſtry.

XXXII. And be it enacted, That from and after the expiration of ſuch time as ſhall be aſſigned by the notice herein directed to be given, twelve calendar months ſhall be allowed to all ſhips and veſſels belonging to any of the ports of this kingdom to be regiſtered, and obtain certificates of regiſtry, according to the form, and in the manner herein deſcribed, and that all other regiſters ſhall from thenceforth be utterly null and void, to all intents and purpoſes whatever.

Veſſels unavoidably detained from this kingdom longer than the limited time, may be regiſtered.

XXXIII. Provided nevertheleſs, That in caſe it ſhall happen, that any ſuch ſhip or veſſel, from any unavoidable neceſſity or reaſonable cauſe, ſhall not return to the port to which ſhe belongs, within the time herein aſſigned, it ſhall and may be lawful for the commiſſioners of the revenue, or any three of them for the time being, and they are hereby required upon proof being made to their ſatisfaction, of ſuch unavoidable neceſſity or reaſonable cauſe, to admit ſuch ſhip or veſſel to be regiſtered, upon the terms and conditions, and under the regulations and reſtrictions directed and required by this act, any thing herein contained to the contrary notwithſtanding.

Veſſels which ſhould be regiſtered as herein, not admitted

XXXIV. And be it further enacted, That if any ſhip or veſſel which by this act is directed hereafter to be regiſtered, or which is directed (inſtead of the regiſter now required by law) to take

out a new regiſter according to the form and in the manner herein deſcribed, ſhall arrive at the port to which ſhe belongs, at the expiration of the time aſſigned in the notice herein directed, ſuch ſhip or veſſel ſhall not be permitted to clear outwards to foreign parts, or coaſtways, or to proceed to ſea in order to fiſh on the coaſt, or for any other purpoſe whatever, as a Britiſh or Iriſh ſhip or veſſel, nor ſhall be in any wiſe entitled to the privileges of a Britiſh or Iriſh ſhip or veſſel, unleſs the owner or owners thereof ſhall have obtained a certificate, according to the form, and in the manner by this act deſcribed and directed; and in caſe any ſuch ſhip or veſſel ſhall depart from ſuch port without being regiſtered, and without having obtained a certificate as aforeſaid, every ſuch ſhip or veſſel ſhall be ſubject to forfeiture, together with all the guns, furniture, ammunition, tackle, and apparel to ſuch ſhip or veſſel belonging.

to clear out as Britiſh or Iriſh veſſels, nor be entitled to privileges of ſuch, unleſs they have certificates,

departing from the port without ſuch certificates, forfeited, together with their guns, tackle, &c.

XXXV. And be it further enacted, That if after the expiration of the time aſſigned in the notice herein directed to be given, any ſhip or veſſel (being ſquare-rigged) ſhall be found in any port within the diſtance of twenty leagues by water from the port to which ſhe belongs, or if any veſſel, not being ſquare-rigged, be found within any port, other than that to which ſhe belongs, without having obtained the certificate of regiſtry herein directed, it ſhall and may be lawful to and for the principal officer or officers of ſuch port, and he and they is and are hereby required to detain ſuch ſhip or veſſel, until the maſter, or other perſon having or taking the charge or command thereof, ſhall, if ſuch ſhip or veſſel ſhall not exceed the burthen of fifty tons, give ſecurity by bond in the penalty of fifty pounds in manner herein directed; and if ſuch ſhip or veſſel ſhall exceed the burthen of fifty tons, and ſhall not exceed that of one hundred tons, then until the maſter, or other perſon having, or taking the charge or command thereof, ſhall in like manner give ſecurity by bond in the penalty of one hundred pounds, and if ſuch ſhip or veſſel ſhall exceed the burthen of one hundred tons, then until the maſter or other perſon having or taking the charge or command thereof, ſhall, together with one ſufficient ſecurity (to be approved by ſuch principal officer or officers) give bond to his Majeſty, his heirs and ſucceſſors, to be taken by ſuch officer or officers in the penalty of two hundred pounds, with condition, that ſuch maſter, or other perſon, ſo having or taking the charge or command of every ſuch ſhip or veſſel, ſhall repair with her, as ſoon as conveniently may be, to the port to which ſhe belongs, and there cauſe her to be regiſtered, and procure a certificate of ſuch regiſtry in the form

Veſſels found as herein, after time aſſigned in notice, ſhall be detained till ſecurity, conditioned as herein, be given,

A. D. 1787. Chap. 23.

and manner herein directed, and produce and deliver to such officer or officers, such certificate of registry, within the time limited in the condition of such bond, which limitation of time, such officer or officers is and are hereby authorized, to fix according to the distance which such ship or vessel may be from the port to which she belongs, and the nature of the voyage in which she then may be engaged, and on failure of producing and delivering such certificate as aforesaid, such bond shall be forfeited; but if such certificate shall be produced and delivered to such officer or officers within the time so limited in the bond, such bond shall be void and of none effect, and he or they is and are hereby authorized and required to cancel the same; and in case any square-rigged ship or vessel, after the commencement of the time assigned in the notice aforesaid, shall be found in any port distant more than twenty leagues by water from the port to which she belongs, or that the water at the entrance of the port to which such ship or vessel belongs, shall be so shallow, as not to admit her entrance into the same, without endangering the safety of such ship or vessel, the master or other person having the charge or command of such ship or vessel, shall within forty-eight hours after his arrival at such port as aforesaid, make known his arrival to the collector or other chief officer resident at such port, and shall require such collector or other chief officer to cause his ship or vessel to be surveyed by the proper officer at such port, who shall be appointed pursuant to the directions of this act to survey ships and vessels there, and who shall accordingly make a perfect and accurate survey thereof, and certify the several particulars thereof in like manner as is herein directed, and such collector and comptroller, or other principal officer shall immediately transmit the said certificate of survey to the persons authorized to register ships and vessels, and grant certificates of registry at the port to which such ship or vessel belongs, who thereupon, and upon all the other requisites of this act being complied with, shall register such ship or vessel, and grant a certificate of the registry thereof pursuant to this act; and it shall and may be lawful to and for the collector or other chief officer resident at the port where such ship or vessel shall be so found, and he or they are hereby authorized and required to detain such ship or vessel until a perfect and accurate survey thereof shall be made in manner herein directed.

such vessels shall be surveyed,

upon requisites being complied with, such vessels shall be registered.

XXXVI. And be it further enacted, That after the expiration of the time assigned in the notice aforesaid, the master or other person having or taking the charge or command of every ship

Certificate of registry to be produced to the proper officer,

or veſſel which ſhall have been regiſtered, and ſhall have procured a certificate of the regiſtry according to the directions of this act, ſhall upon demand, produce ſuch certificate of regiſtry to the principal officer or officers of every port in his Majeſty's dominions, or to his Majeſty's conſul or chief officer in any foreign port in which ſuch ſhip or veſſel ſhall arrive, for the inſpection of ſuch conſul, officer or officers, in order to ſatisfy him or them, that ſhe has been properly regiſtered, under the penalty of one hundred pounds. Penalty 100l.

Regiſters and certificates to be numbered,

XXXVII. And be it further enacted, That the proper officer at every port and place where regiſters and certificates ſhall be granted in purſuance of this act, ſhall progreſſively number the ſame, as they ſhall be ſeverally granted, beginning ſuch progreſſive numeration, at the commencement of each and every year, and ſhall enter an exact copy of every ſuch certificate, with the number thereof, in a book to be kept for that purpoſe, and ſhall alſo forthwith, or within one month at the fartheſt, tranſmit to the commiſſioners of the revenue in this kingdom a true and exact copy, together with the number of every certificate, which ſhall be by him ſo granted, and that if any ſuch officer or officers ſhall neglect or refuſe ſo to do, he or they ſo offending, ſhall for the firſt offence forfeit the ſum of one hundred pounds, and ſhall for the ſecond offence forfeit the ſum of two hundred pounds, and be diſmiſſed from his or their office or offices.

entered in a book,

and copies tranſmitted to commiſſioners, &c.

penalty.

Fees for regiſtering.

XXXVIII. And be it further enacted, That in lieu of all fees and perquiſites now payable to any perſon or perſons, on the regiſtry of any ſhip or veſſel ſo built, before the firſt day of May, one thouſand ſeven hundred and eighty-ſeven, there ſhall be paid, on the firſt regiſtry of every ſhip or veſſel which ſhall be regiſtered purſuant to this act, the following ſums, by way of fees or perquiſites, and no more, that is to ſay, by all ſhips or veſſels decked, or of the burthen of fifteen tons, and not exceeding fifty tons, the ſum of one ſhilling and ſix-pence, and no more, and by all ſhips or veſſels exceeding fifty tons, and not exceeding one hundred tons, the ſum of two ſhillings and ſix-pence, and no more, and by all ſhips or veſſels exceeding one hundred tons, and not exceeding two hundred tons, the ſum of three ſhillings and ſix-pence, and no more, and by all ſhips or veſſels exceeding two hundred tons, the ſum of five ſhillings, and no more, which ſeveral ſums ſhall be payable to ſuch officers reſpectively, in the ſame ſhares and proportions in which the ſums now payable are diſtributed, and that the like fees and perquiſites reſpectively ſhall be paid upon the regiſtry of, or tranſfer of property in any ſhip

A. D. 1787. Chap. 23.

of veſſel, after the ſame ſhall have been regiſtered in manner herein directed.

Penalty on perſons not performing the matters hereby required.

XXXIX. And be it further enacted, That if any perſon or perſons authorized and required by this act, in reſpect of his or their office or offices, to perform any act or thing directed and required to be done or performed, purſuant to any of the proviſions of this act, ſhall wilfully neglect or refuſe to do or perform the ſame, according to the true intent and meaning of this act, every ſuch perſon ſo neglecting or refuſing ſhall, on being duly convicted thereof, forfeit the ſum of five hundred pounds to his Majeſty, his heirs and ſucceſſors, and for the ſecond offence ſhall forfeit in like manner the ſum of five hundred pounds to his Majeſty, his heirs and ſucceſſors, and ſhall from thenceforth be rendered incapable of ſerving his Majeſty in any office or employment relative to the revenue, or in any civil capacity whatever.

Penalty on ſwearing falſly, or counterfeiting any certificate.

XL. And be it further enacted, That if any perſon or perſons ſhall knowingly and wilfully, falſely make oath to any of the matters herein required to be ſo verified, ſuch perſon or perſons ſhall ſuffer the like pains and penalties as are incurred by perſons committing wilful and corrupt perjury; and that if any perſon or perſons ſhall counterfeit, eraſe, alter, or falſify any certificate required or directed to be obtained by this act, or ſhall knowingly or wilfully make uſe of any certificate ſo counterfeited, eraſed, altered, or falſified, ſuch perſon or perſons ſhall for every ſuch offence forfeit the ſum of five hundred pounds.

Penalties, how to be recovered and applied.

XLI. And be it further enacted, That all the penalties and forfeitures inflicted and incurred by this act (except in caſes where it is herein otherwiſe provided) ſhall and may be ſued, proſecuted, and recovered by action or information, in any of his Majeſty's courts of record at Dublin; and that the officer or officers concerned in ſeizures or proſecutions under this act, ſhall be entitled to, and receive the ſame ſhare of the produce ariſing from ſuch ſeizures as in the caſe of ſeizure for unlawful importation, and to ſuch ſhare of the produce ariſing from any pecuniary fine or penalty for any offence againſt this act, as any officer or officers is or are now by any law or regulation entitled to upon proſecutions for pecuniary penalties.

Britiſh veſſels entitled to ſame advantages as Iriſh.

XLII. And be it further enacted, That the ſhips and veſſels which now belong, or ſhall hereafter belong to his Majeſty's ſubjects reſiding in Great Britain, or in any of the dominions thereunto belonging, being duly qualified and regiſtered according to the proviſions of an act made and paſſed in the parliament of

Great

Great Britain, in the twenty-ſixth year of his preſent Majeſty's reign, entitled, *An act for the further encreaſe and encouragement of ſhipping and navigation*, ſhall continue to enjoy all the benefits and advantages within this kingdom to which any ſhip or veſſel will be entitled, that ſhall hereafter be regiſtered by virtue of this act, in as full and ample a manner as if ſuch ſhip and veſſel belonged to his Majeſty's ſubjects reſiding in this kingdom, and was duly regiſtered according to the proviſions of this act; any thing herein contained to the contrary thereof notwithſtanding. A. D. 1787.

CHAP. XXIV.

An Act for granting to his Majeſty, the Duty therein mentioned, to be paid to the Truſtees of the Royal Exchange.

Preamble.

WE your Majeſty's moſt dutiful and loyal ſubjects the commons of Ireland, pray it may be enacted; and be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That from the twenty fifth day of March, one thouſand ſeven hundred and eighty ſeven inclusive, there ſhall be granted, raiſed, collected, levied, and paid unto your Majeſty, your heirs and ſucceſſors, for and upon every entry inwards, which ſhall be made in the port of Dublin, during the time aforeſaid, except poſt entries, and entries of coals, a duty of one ſhilling; the ſaid duty to be paid to the collector of the port of Dublin, for the time being, who is hereby authorized and required to demand, take, and receive the ſame.

All entries in port of Dublin, except poſt or coal, to pay 1s.

II. And be it enacted by the authority aforeſaid, That the ſaid duty when raiſed, ſhall be paid by the ſaid collector to the truſtees of the Royal Exchange, in the city of Dublin, to be by them applied towards diſcharging the debts by them contracted for building, furniſhing, and repairing the ſame, and for the future repairs thereof, to be accounted for before the commiſſioners of impreſt accounts.

To be paid the truſtees of Royal Exchange.

A. D. 1787.

CHAP. XXV.

An Act for promoting the Improvement of Ports and Harbours in this Kingdom.

Preamble.

FOR the more ſpeedy improvement of ports and harbours in this kingdom, for the preſervation and improvement of which certain duties and rates have been granted to perſons incorporated for ſuch purpoſe: be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That upon application of any ſuch corporation as aforeſaid, under their common ſeal, to his grace the lord lieutenant, or other chief governor or governors of this kingdom for the time being, repreſenting the neceſſity of raiſing a ſum of money for the purpoſe of carrying on ſuch works as aforeſaid, if the ſaid lord lieutenant or other chief governor or governors of this kingdom, for the time being, ſhall think proper to conſent that ſuch ſum be raiſed, it ſhall and may be lawful for the ſaid lord lieutenant, or other chief governor or governors of this kingdom, for the time being, to direct, that debentures bearing intereſt at a rate not exceeding four pounds *per centum per annum*, be iſſued for the ſame in manner as by this act is directed.

Debentures may be iſſued for raiſing money to improve the harbours, at 4l. *per Cent.*

Not to exceed 100001.

II. Provided always, That no greater ſum than ten thouſand pounds in the whole ſhall be raiſed by virtue of this act, nor ſhall debentures be iſſued by virtue of this act for any ſum or ſums, exceeding in the whole the ſum of ten thouſand pounds.

Intereſt to be paid at the treaſury.

III. And be it enacted, That for ſo much of the ſaid ſum of ten thouſand pounds as ſhall be actually paid by any perſon or perſons, into his Majeſty's treaſury, at the inſtance of his grace the lord lieutenant, or other chief governor or governors of this kingdom, for the time being, upon loan by debentures, there ſhall be paid at the receipt of his Majeſty's exchequer, by the hands of the vice-treaſurer, paymaſter or paymaſters general, his or their deputy or deputies, at the end of every ſix calendar months, to the perſon or perſons ſo paying or lending the ſame, his, her, or their executors, adminiſtrators, or aſſigns, ſuch intereſt, not exceeding the rate of four pounds *per centum per annum*, and to commence from ſuch time ſubſequent to the twenty fifth day of March, one thouſand ſeven hundred and eighty ſeven, as ſhall be

appointed

appointed by his grace the lord lieutenant, or other chief governor or governors of this kingdom for the time being, without any fee or charge, and free from all deductions, defalcations, or abatements whatſoever, until ſuch time as they ſhall be paid their principal money at one entire payment.

Debentures to be given for money paid.

IV. And be it enacted, That a debenture or receipt for every ſum ſo to be paid bearing ſuch intereſt as aforeſaid, ſhall be given by the proper officers of his Majeſty's treaſury for all and every ſuch ſum and ſums of money, as ſhall be ſo raiſed and paid into the receipt of his Majeſty's exchequer, in like manner as hath been uſually done, in caſes where principal ſums have been heretofore borrowed on loan by debenture, and the ſaid debentures or receipts ſo to be given, ſhall be numbered in arithmetical progreſſion, until the whole ſhall be numbered.

Said ſums paid to the corporations.

V. And be it enacted, That ſo ſoon as the ſaid ſum of ten thouſand pounds, or ſuch part or parts thereof as ſhall from time to time be raiſed, ſhall be paid into the receipt of his Majeſty's exchequer, the vice-treaſurer or vice-treaſurers, paymaſter or paymaſters general, his or their deputy or deputies ſhall pay over the ſame to the corporation or corporations for preſerving and improving any port or harbour, at whoſe inſtance in manner aforeſaid, ſuch ſum or ſums reſpectively were raiſed, to be applied by ſuch corporation or corporations reſpectively for the ſaid purpoſes.

Duties and funds ariſing, ſubject to payment of ſaid intereſt till the principal is paid.

VI. And be it enacted, That all rates and duties granted, and funds ariſing to any ſuch corporation as aforeſaid, to whom the ſaid ſum of ten thouſand pounds, or any part or parts thereof ſhall reſpectively have been paid as aforeſaid, ſhall be ſubject to and chargeable with the payment of the intereſt of the ſaid ten thouſand pounds, or of ſo much thereof as ſhall have been ſo paid to ſuch corporation reſpectively, until the ſaid ſum, or ſo much thereof as ſhall be raiſed as aforeſaid, be paid off by the corporation which ſhall have received the ſame.

The corporation to pay in the amount of the intereſt half-yearly.

VII. And in order to enable the vice-treaſurer or vice-treaſurers, paymaſter or paymaſters general, his or their deputy or deputies to pay the intereſt of the ſaid ſum of ten thouſand pounds, or ſo much thereof as ſhall be ſo raiſed as aforeſaid: be it enacted, That every ſuch corporation as aforeſaid which ſhall have received any part or parts of the ſaid ten thouſand pounds ſhall well and truly pay, or cauſe to be paid into his Majeſty's treaſury, on every twenty third day of June and twenty fourth day of December in each year, a ſum equal to the amount of the half yearly intereſt at the rate aforeſaid, payable on the ſaid ten thouſand pounds, or

A. D. 1787. Chap. 25.

ſo much thereof as ſhall have been paid to any ſuch corporation as aforeſaid, until the ſaid principal ſum, or ſo much thereof as ſhall be paid to any corporation as aforeſaid, ſhall be paid off and diſcharged by ſuch corporation.

Funds of the corporation to produce 4000l. yearly,

VIII. And be it enacted, That no part of the ſaid ſum of ten thouſand pounds ſhall be paid to any corporation whoſe funds do not produce the yearly ſum of four thouſand pounds; and that every ſuch corporation ſhall annually appropriate a ſum after the rate of two pounds *per centum per annum*, for the ſum ſo raiſed upon debentures over and above all intereſt of ſuch ſum, as a ſinking fund for the purpoſe of diſcharging the principal ſo advanced.

2l. *per cent.* for money raiſed, appropriated annually above the intereſt.

Pilots to be appointed.

IX. And be it further enacted by the authority aforeſaid, That it ſhall and may be lawful to and for any corporation, or number of perſons who are empowered by any law now in force to erect a ballaſt office in any city, town, or county of a town, in this kingdom, to erect an office in any of the ſaid cities, towns, or counties of towns reſpectively, for appointing a ſufficient number of ſkilful pilots to take charge of ſhips or veſſels trading to the ports of any of the ſaid cities, towns, or counties of towns reſpectively, and to make and enforce ſuch regulations reſpecting the appointment and conduct of ſuch pilots as are authorized by any law now in force reſpecting the harbour and port of Dublin.

Salaries to pilots.

X. Provided always, That nothing contained in this act, ſhall extend, or be conſtrued to extend to compel any corporation, or any number of perſons hereby authorized to erect pilot offices, to allow the ſame ſalaries, rates, or wages to pilots in the ports of the ſaid cities, towns, or counties of towns reſpectively, as are allowed to pilots by any law now in force reſpecting the regulation or appointment of pilots in the harbour or port of Dublin, but that it ſhall and may be lawful to and for the ſaid corporations, or perſons ſo authorized, to appoint ſuch ſalaries, rates, or wages for pilots in the reſpective ports as to them ſhall ſeem meet.

No fee to vice treaſurer, &c.

XI. And be it enacted, That neither the ſix pence *per* pound, nor any other fee, ſhall be payable to, nor be deducted or received by the vice-treaſurer or vice-treaſurers, receiver, or paymaſter general, clerk of the pells, or any other officer or officers of this kingdom for or on account of the receipt or payment of any ſum or ſums of money to be received and paid by virtue of this act.

A. D. 1787.

CHAP. XXVI.

An Act for the better Collection of His Majeſty's Revenue, and for the Continuation and Amendment of ſeveral Laws heretofore made for that Purpoſe.

Former laws inſufficient,

WHEREAS the ſeveral laws heretofore made to prevent frauds in his Majeſty's revenue of cuſtoms and exciſe, have not proved ſufficient to anſwer the purpoſes thereby intended, by reaſon of many ſecret and clandeſtine practices made uſe of to evade or elude the ſame: and whereas, where two or more perſons are concerned as informers, diſcoverers or ſeizing officers, diſputes have ariſen between ſuch perſons, as to the proportion of reward and diſtribution of the produce of ſeizures, to the great detriment of his Majeſty's revenue, and diſcouragement of ſuch informers and ſeizing officers: and whereas a juſt diſtribution of the ſaid rewards and ſeizures will be a great encouragement to the trade of this kingdom, and may prevent ſeveral frauds that are now committed in his Majeſty's revenue: be it therefore enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That from and after the paſſing of this act, in every caſe where two or more perſons ſhall claim any right to any reward for, or on account of any ſeizure, penalty or forfeiture, which they may be entitled to by virtue of this, or any act now of force, or hereafter to be made relating to his Majeſty's revenue in this kingdom, the commiſſioners of exciſe for the time being, or any three or more of them, or the collector or collectors, or ſub-commiſſioners in their ſeveral diſtricts, who ſhall hear and determine ſuch ſeizures, ſhall and are hereby empowered and required to hear the ſeveral claims and demands of ſuch perſons as may think themſelves entitled to any reward for or upon account of any information, diſcovery or ſeizure, and to give or diſtribute the ſame in ſuch manner or proportions as may be juſt and lawful, which order or ſentence, if made by the ſaid commiſſioners of exciſe, or the major part of them, ſhall be final and concluſive to the ſaid parties, any law or ſtatute to the contrary notwithſtanding; but if ſuch order ſhall be

diſputes between informers, &c.

after the paſſing this act, commiſſioners of exciſe, &c. ſhall hear and determine claims of informers or ſeizing officers,

their ſentence ſhall be final,

A. D. 1787. Chap. 26.

made by any collector or collectors or ſub-commiſſioners in their ſeveral diſtricts, and the perſon or perſons making ſuch claim or claims, ſhall think himſelf or themſelves aggrieved, or injured by ſuch order or ſentence of any ſuch collector or collectors, or ſub-commiſſioners, it ſhall and may be lawful for ſuch perſon or perſons to appeal from ſuch order or ſentence to the ſaid commiſſioners of exciſe, and the ſaid commiſſioners or the major part of them are hereby authorized and empowered to receive ſuch appeal or appeals, and to affirm, vary or amend ſuch ſentence or order, in ſuch manner as may be juſt and lawful, which affirmance, variation or amendment made upon ſuch appeal by the ſaid chief commiſſioners, or the major part of them, ſhall be final and concluſive to the ſaid parties, any law or ſtatute to the contrary notwithſtanding.

appeal may be made to commiſſioners of exciſe when ſuch cauſes are tried by collectors or ſub-commiſſioners.

II. And whereas the maſters of ſhips and veſſels trading from foreign ports to this kingdom, do frequently bring great quantities of prohibited goods, and goods liable to high duties, for the purpoſe of ſmuggling ſuch goods into this kingdom, and if they are prevented by the vigilance of the officers of the revenue from landing ſuch goods, before they arrive at the port or place of their diſcharge, ſuch maſters do then report the bales and packages of ſuch goods to be exported again, and carried back in the ſame ſhip or veſſel, to gain an opportunity of running the ſame on ſhore in this kingdom, or of unſhipping them into boats and other veſſels for that purpoſe in their paſſage outwards, to the great prejudice of his Majeſty's revenue and the fair trader: and whereas alſo goods are often found on board ſuch ſhips or veſſels, which the maſter omitted to ſpecify in his report, for remedy whereof, be it further enacted, That from and after the paſſing of this act, where the maſter of any ſhip or veſſel ſhall report any bales or other packages of any goods for exportation in the ſame ſhip or veſſel; it ſhall and may be lawful for any officer of his Majeſty's revenue to open ſuch bales and packages on board ſuch ſhip or veſſel ſo reported, and examine the contents thereof, or to bring them on ſhore to his Majeſty's ware-houſe, at the port where ſuch report is made, if it ſhall be neceſſary ſo to do, and ſuch officer ſhall be, and he is hereby indemnified, and ſhall not be liable to any action or proſecution for ſo doing; and in caſe it ſhall appear on ſuch examination, that ſuch bales or packages as aforeſaid, ſhall contain any goods which are prohibited to be imported, or are liable to forfeiture on being imported into this kingdom, by any law now of force, or which ſhall hereafter be enacted,

Frauds by maſters of veſſels,

officers to examine bales reported for exportation in the ſame veſſel,

if the goods are prohibited to be imported, they ſhall be forfeited,

enacted, all ſuch goods and the packages thereof ſhall be forfeited, and in caſe ſuch goods ſhall not be prohibited, the ſame ſhall be chargeable with the duties due, and payable thereon, and ſhall not be permitted to be exported or delivered for that purpoſe before the legal duties are regularly paid for the ſame, without the particular leave and direction of the commiſſioners of his Majeſty's revenue, or any three or more of them, or the collector of the port where ſuch goods are put on ſhore, and all goods found on board any ſhip or veſſel, which the maſter ſhall have omitted to ſpecify in his report, ſhall be forfeited; any law, cuſtom, or uſage to the contrary notwithſtanding.

not prohibited they ſhall pay the duties due and not be exported without leave,

all goods not reported ſhall be forfeited.

III. And in order to prevent frauds being committed, by not ſending permits with exciſeable goods from any one part of this kingdom to any other: be it enacted, That from and after the twenty-fourth day of June, one thouſand ſeven hundred and eighty-ſeven, all wines in caſks, bottles, jars, or other veſſels, brandy, or other foreign ſpirits, in veſſels containing more than four gallons, tobacco above the weight of four pounds, ſugar exceeding in weight fifty-ſix pounds, ſilks in whole pieces, and Eaſt India goods, imported into this kingdom, other than, and except ſpiceries of all ſorts, and except tea not exceeding the weight of two pounds, and all other exciſeable goods whatſoever, that ſhall be carried and conveyed from any one part of this kingdom to any other, ſhall be liable to be ſeized by any officer or officers of his Majeſty's revenue, and ſhall be deemed and taken to be run goods, and forfeited as ſuch, unleſs the carrier or perſon that conveys the ſame, ſhall actually produce a permit or let-paſs, given by the proper officer of the revenue, for the carriage of the ſaid goods, if demanded or required ſo to do by any of the ſaid officers.

From 24th June, 1787, the articles herein mentioned, if carried from one place to another without a permit, ſhall be forfeited.

IV. Provided always, That on oath made by the carrier of the loſs of ſuch permit, and by the merchant, before the commiſſioners or ſub-commiſſioners of excife, in their reſpective diſtricts, that ſuch permit was not taken out, or made uſe of, to his knowledge or belief, fraudulently to cover or protect any other goods, but was taken out for the particular goods ſo ſeized, in ſuch caſe the entry from ſuch permit in the books of the proper officer, or a copy thereof duly atteſted, ſhall be evidence of ſuch permits having been taken out, as if the ſaid permit had been produced at the time of ſuch ſeizure.

If oath be made by the carrier and merchant that no fraud was intended,

the entry of the permit or atteſted copy ſhall be ſufficient.

V. And be it further enacted, That if any goods, wares, or merchandizes ſhall be ſhipped, or put on board any ſhip or veſſel, to be carried forth to the open ſea, from any one port, creek

Goods ſhipped and carried to the open ſea to be landed in

another part of the kingdom, without a ſufferance or warrant, ſhall be forfeited,

or member in this kingdom, to be landed at any other place in this kingdom, without a ſufferance or warrant firſt had and obtained from the proper officer of the port where ſuch goods ſhall be ſhipped or put on board, all ſuch goods, wares, and merchandizes ſhall be forfeited, and the maſter of every ſuch ſhip or veſſel, who ſhall take in any ſuch goods, wares, or merchandizes, in any port, creek, or member in this kingdom, to be landed and diſcharged in ſome other port, creek, or member thereof, ſhall, before the ſhip or veſſel be removed from the port or place wherein he ſhall take in his lading, take out a cocquet or cocquets, and become bound to his Majeſty, with ſufficient ſurety, in the value of the goods, wares, and merchandizes ſo laden or taken on board ſuch ſhip or veſſel conditioned for the delivery and diſcharge thereof, in the port or place for which the ſame ſhall be entered as aforeſaid, or in ſome other port or place within this kingdom, the dangers and accidents of the ſeas excepted, and to return a certificate within two months after the date of ſuch cocquet or cocquets, under the hand and ſeal of the proper officer of the port where the ſame ſhall be landed and diſcharged, to the collector, or other chief officer of the port in which ſuch goods ſhall have been put on board, or ſhipped as aforeſaid, that ſuch goods, wares, and merchandizes were landed and diſcharged at the port or place for which the ſame ſhall have been entered, or at ſome other port or place within this kingdom.

maſters of veſſels bound from one harbour to another in this kingdom ſhall take out cocquets, and give ſecurity,

and return a certificate in two months, that ſuch goods were landed.

VI. And be it further enacted, That if any officer of any port ſhall grant or make any falſe certificate of the landing of any goods or merchandizes, which ſhould have been landed out of any ſhip or veſſel, ſuch officer being thereof legally convicted by the verdict of twelve men, or upon his confeſſion, ſhall loſe his employment, and moreover forfeit the ſum of fifty pounds, and ſuffer one years impriſonment, without bail or mainprize, and be incapable of ſerving his Majeſty in any place of truſt concerning his Majeſty's revenue; and if any perſon ſhall counterfeit, eraſe, or falſify any cocket, certificate or return, tranſire, let-paſs, entry, bill of view, or any other cuſtom houſe warrant, he ſhall forfeit one hundred pounds, and the ſaid document ſo counterfeited, eraſed, or falſified, ſhall be invalid, and of none effect; and if any goods, wares, or merchandizes brought, or coming into any port, haven, or creek within this kingdom, from any other port, haven, or creek within the ſame, by coaſt, cocquet, tranſire, let-paſs, or certificate, in ſhips or veſſels, ſhall be landed or put on ſhore before ſuch cocquet, tranſire, let-paſs, or certificate ſhall be

Penalty on officer granting a falſe certificate.

Counterfeiting, &c. any cocquet, certificate, &c. penalty 100l.

if goods be unſhipped before the cocquet, &c. be produced to the proper

be delivered to the proper officer or officers of the port, and a warrant or ſufferance made and given by ſuch officer or officers for the landing and diſcharging thereof, the maſter, purſer, boatſwain, or other mariner taking charge of ſuch ſhip or veſſel out of which the goods ſhall be landed or put on ſhore, knowing and conſenting thereunto, ſhall forfeit the value of the goods ſo unſhipped; and if any goods of foreign growth, production, or manufacture, coming coaſtways as aforeſaid, ſhall be landed without the preſence of an officer of the cuſtoms or exciſe, ſuch foreign goods, or the value thereof, ſhall be forfeited; any law, cuſtom, or uſage to the contrary notwithſtanding.

officer, the maſter of the veſſel forfeits the value of the goods, foreign goods landed, except in preſence of an officer, forfeited.

VII. And whereas frauds are many times committed under pretence of carrying tobacco, or other foreign goods or merchandizes from one port to another in this kingdom coaſtways, by maſters of coaſting veſſels who take in ſuch goods in ports beyond the ſea, or out of ſhips or veſſels at ſea, or in any place other than the port from whence it was certified, and privately land the ſame in this kingdom to the prejudice of the revenue, and the encouragement of unfair traders: be it therefore enacted, That if any tobacco, or other foreign goods or merchandizes, ſhall be taken on board any coaſting veſſel in parts beyond the ſeas, or out of any ſhip or veſſel at ſea, or at any port or place of this kingdom, other than the port or place from whence ſuch ſhip or veſſel ſhall have obtained a cocquet, or if any ſuch coaſting ſhip or veſſel, ſhall leave any port or harbour from whence ſhe ſhall have ſo obtained a cocquet as aforeſaid, not having on board all ſuch goods as ſhall be mentioned in ſuch cocquet, or having on board goods not mentioned in the ſaid cocquet, then and in every ſuch caſe, ſuch ſhip or veſſel, with all her tackle, furniture and apparel, ſhall be forfeited, and the maſter of ſuch ſhip or veſſel ſhall forfeit the ſum of one hundred pounds.

If tobacco or other foreign goods be taken on board veſſels as herein,

or coaſters not having on board all goods mentioned in the cocquet, or having goods not mentioned, the veſſel forfeited, and maſter forfeits 100l.

VIII. And be it enacted, That if any perſon other than the owner or claimer of the tobacco, or other goods or merchandizes ſo ſhipped coaſtways, or pretended to be ſhipped coaſtways, ſhall diſcover to the commiſſioners, or any officer of the revenue, any frauds committed either by the owner or claimer of the tobacco or other goods or merchandize ſo ſhipped, or pretended to be ſhipped coaſtways, or by any other perſon or perſons in aid or aſſiſtance of the owner or claimer of ſuch tobacco, or other goods or merchandize, whereby his Majeſty has been, or ſhall be defrauded in his duties, ſuch perſon or perſons, except as aforeſaid, ſhall as an encouragement have and receive one half of the officers or proſecutors ſhare, of what ſhall be recovered and paid by ſuch diſco-

Perſons (except owners or claimers) who diſcover frauds as aforeſaid, are entitled to one-half of officers or proſecutors ſhare,

A. D. 1787. Chap. 26.

very, the charges of proſecution being firſt deducted, and the commiſſioners of the revenue for the time being, are to cauſe ſuch charges to be paid equally by the crown and the officer, or proſecutor, and in caſe ſuch perſon or perſons who ſhall ſo diſcover, were aiding or aſſiſting to the owner or claimer of the tobacco, or other goods or merchandize ſo ſhipped, or pretended to be ſhipped coaſtways in ſuch frauds, he or ſhe ſhall, in conſideration of ſuch his or her diſcovery, be acquitted and diſcharged of ſuch his or her offence, any law, cuſtom, or uſage to the contrary notwithſtanding.

and if aiders in committing ſuch frauds, they ſhall be acquitted.

Officers to go on board coaſters, and ſearch for prohibited goods,

IX. And be it further enacted, That it ſhall and may be lawful to and for any officer or officers of the cuſtoms or exciſe, to go on board, and enter into any coaſting ſhip or veſſel which ſhall be within the limits of any of the ports of this kingdom, or within four leagues of the ſhore thereof, and to rummage and ſearch the cabbin, and all other parts of all ſuch coaſting ſhips or veſſels for prohibited goods, and to demand the cocquet obtained by the maſter or other perſon having the charge of ſuch ſhip or veſſel, in order to examine whether the cargo on board ſuch ſhip or veſſel, correſponds with the ſaid cocquet, and if ſuch cargo ſhall not be found to correſpond with the ſaid cocquet, then every ſuch officer is hereby authorized and required immediately to ſeize ſuch ſhip or veſſel, and bring her into the next port or harbour into which ſhe can conveniently come, and whether ſuch cargo ſhall be found to correſpond with ſuch cocquet, or not, ſuch officer and officers is and are hereby authorized and empowered to ſtay and remain on board all ſuch ſhips and veſſels during the whole time that the ſame ſhall continue within any ſuch port, or within four leagues as aforeſaid, and if ſuch maſter or other perſon having charge of ſuch ſhip or veſſel, ſhall upon demand by any ſuch officer, refuſe or omit to produce ſuch cocquet, or if any perſon ſhall obſtruct, oppoſe, moleſt, let, or hinder any officer or officers of the cuſtoms or exciſe in going or remaining on board any ſuch coaſting ſhip or veſſel, or in the entering or ſearching the cabbin, or any other part thereof, every ſuch perſon ſhall for every ſuch offence forfeit the ſum of one hundred pounds, over and above any penalty to which he is now by law liable for any ſuch offence.

and demand the cocquet;

if the goods on board do not correſpond with the cocquet, the veſſel to be ſeized,

officers to ſtay on board,

refuſing to produce the cocquet, or obſtructing the officer, penalty 100l.

X. And whereas great inconvenience has ariſen for defect of perſons authorized to adminiſter oaths in the ſeveral diſtricts of this kingdom, in caſes where by law oaths are to be taken before any officer of the revenue: be it enacted, That it ſhall and may be

lawful to and for the chief commiſſioners of his Majeſty's revenue, or any three of them, by commiſſion under their hands and ſeals, from time to time to authorize and empower ſuch perſon or perſons as they ſhall think fit, in the ſeveral diſtricts of this kingdom, to be commiſſioners to adminiſter oaths, and to take and receive any affidavit concerning any matter which by this act, or by any law now or hereafter to be made, is or ſhall be required to be ſworn before any officer of the revenue, and all ſuch oaths and affidavits taken as aforeſaid, ſhall reſpectively be of full force and effect in law.

Perſons to be appointed for adminiſtering oaths, &c.

XI. And to the end that the officers of the revenue may be the better enabled to keep a regular ſtock account on the importers and venders of foreign ſpirits: be it enacted, That every importer and vender of foreign ſpirits, who ſhall on the firſt day of June, one thouſand ſeven hundred and eighty-ſeven, have or hold in his, her, or their cuſtody, power or poſſeſſion, whether in the King's ſtores, or in any other place, or in the cuſtody of any other perſon or perſons for their uſe, any quantity of foreign ſpirits either of his, her, or their property, or the property of any other perſon or perſons, ſhall on the ſaid day, or within ſix days after give, and deliver to the collector of the diſtrict, where ſuch perſon or perſons ſhall reſide, a true account in writing of his, her, or their name or names reſpectively, and place or places of abode, and of the true quantity of foreign ſpirits, which ſuch perſons ſhall reſpectively at the time of giving in ſuch account, have in his, her, or their cuſtody, power, or poſſeſſion, or in the poſſeſſion of any other perſon or perſons for their uſe, which account ſhall alſo contain the outward bulks of every hogſhead, caſk, or other veſſel, in which ſuch foreign ſpirits ſhall be contained, and diſtinguiſhing the quantity contained in each of them, and the particular ware-houſes, ſtore-houſes, cellars, or other places, where the ſame ſhall then be, which account ſhall be ſigned by ſuch importer or vender as aforeſaid, or one of his, her, or their known ſervants or agents, with their ſeveral and reſpective names and places of abode, and ſhall in like manner, within ten days after every twenty-ninth day of September, twenty-fifth day of December, twenty-fifth day of March, and twenty-fifth day of June, in every year, give and deliver to ſuch collector as aforeſaid, a like account as is herein required, in which account ſhall be contained all ſuch ſtock as aforeſaid, as he, ſhe, or they reſpectively had on the ſaid reſpective days, and no more; and in caſe any ſuch importer or vender as aforeſaid, ſhall neglect to give in any ſuch account

Importers and venders of foreign ſpirits, ſhall on or before 1ſt June next, give an account to the collectors, of all in their poſſeſſion, or in others, for their uſe, &c.

like account muſt be given at times herein mentioned,

neglecting to give ſuch account, penalty 20l.

count as aforeſaid, at the reſpective times, and in ſuch manner and form as is herein directed and required, ſuch perſon ſhall for every ſuch offence forfeit the ſum of twenty pounds; and in caſe any ſuch account ſhall appear to be falſe or fraudulent, all ſuch foreign ſpirits, of which no account, or of which a falſe or fraudulent account ſhall be given; and the caſks or other veſſels containing the ſame ſhall be forfeited, and ſhall and may be ſeized by any officer or officers of his Majeſty's revenue, and the perſon or perſons ſo offending ſhall forfeit treble the value thereof; and if any ſuch perſon ſhall in any ſuch account return a greater quantity of ſuch ſpirits than he ſhall actually have in his poſſeſſion at the time of ſuch return, every perſon making ſuch return ſhall, for every gallon of ſuch ſpirits ſo falſely or fraudulently returned to be in his poſſeſſion, forfeit the ſum of ten ſhillings.

if a falſe account, the ſpirits, &c. forfeited, and treble value,

10s. for each gallon returned over the real quantity.

XII. And be it further enacted, That from and after the paſſing of this act, no duty whatſoever ſhall be payable on the export of gold or ſilver bullion, or foreign coin, or any coin whatſoever, cut or uncut, to any place whatſoever, except to the Britiſh ſettlements on the coaſt of Africa, or to the Britiſh plantations in America, or the Weſt Indies, nor ſhall any entry whatſoever, on the exportation thereof, except to the Britiſh ſettlements on the coaſt of Africa, or the Britiſh plantations in America, or the Weſt Indies, be required or demanded for the ſame by any officer of his Majeſty's revenue, any law, uſage, or cuſtom to the contrary notwithſtanding.

No duty or entry upon export of gold or ſilver bullion, or coin whatſoever, except to Britiſh ſettlements in Africa, or plantations in America, or Weſt Indies.

XIII. And be it enacted, That all lamb ſkins, and wool of lambs ſkins, may be ſeparately exported to Great Britain, and no lamb ſkins, whether ſlink or ſlaughtered, from which the wool ſhall not have been taken off, ſhall be exported from this kingdom to any place whatſoever under the penalty of the forfeiture thereof.

Skins and wool of lambs may be ſeparately exported to Great Britain, if exported otherwiſe to any place, forfeited.

XIV. And whereas by an act paſſed in the twenty-fifth year of his Majeſty's reign, entitled, *An act for continuing and amending ſeveral laws relating to his Majeſty's revenue, and for the more effectually preventing of frauds therein*, it was amongſt other things enacted, That every diſtiller being a maker of ſpirits, who ſhall have any ſtill of one thouſand gallons content or upwards each, ſhall be charged with, and ſhall pay exciſe for ſix charges of low wines for every ſuch ſtill for twenty-eight days next after the day on which ſuch diſtillers ſhall have ſuch ſtill or ſtills unlocked, together with the exciſe of as much more pot-ale, waſh, low wines, ſinglings, or ſtrong waters, as he or ſhe ſhall be found to make or diſtil within the ſaid ſpace of twenty-eight days, and in the ſame proportion for every ſubſequent day, until ſuch ſtill or ſtills, purſuant

Recital of 25 Geo. 3. c. 34. ſ. 58, 59, 60.

to

to the notice for that purpoſe in the ſaid act directed, to be given to the collector, ſurveyor, and gauger ſhall be locked, as in the ſaid act is directed, and by the ſaid act it was alſo enacted, That every diſtiller who ſhall have one or more ſtill or ſtills under one thouſand gallons, and not leſs than five hundred gallons each content, ſhall be charged and chargeable with, and ſhall pay exciſe for eight charges of low wines for every ſuch ſtill, for twenty-eight days next after the day on which ſuch diſtiller ſhall have his or her ſaid ſtill or ſtills unlocked, together with the exciſe of ſo much more pot-ale, waſh, low wines, ſinglings, or ſtrong waters, as he or ſhe ſhall be found to make or diſtil within ſaid twenty-eight days, and in the ſame proportion for every day until ſuch ſtill or ſtills, purſuant to ſuch notice given to the collector, ſurveyor, and gauger, as is in the ſaid act mentioned ſhall be locked, and the worm or worms of ſuch ſtill or ſtills diſplaced and removed, as in the ſaid act is directed; and it was by the ſaid act alſo enacted, That every diſtiller who ſhall have one or more ſtill or ſtills under five hundred gallons, and not leſs than two hundred gallons content ſhall be charged with, and ſhall pay exciſe for twelve charges of low wines, for every ſuch ſtill for twenty-eight days, next after the day on which ſuch diſtiller ſhall have his or her ſtill or ſtills unlocked, together with the exciſe of as much more pot-ale, waſh, low wines, ſinglings, or ſtrong waters, as he or ſhe ſhall be found to make or diſtil within ſaid twenty-eight days, and in the ſame proportion of every day, until ſuch ſtill or ſtills purſuant to ſuch notice given to the collector, ſurveyor, and gauger as is in the ſaid act mentioned, ſhall be locked, and the worm or worms of ſuch ſtill or ſtills diſplaced and removed, as in the ſaid act is directed: and whereas ſome other regulations are expedient: be it enacted, That ſo much of the ſaid laſt mentioned act as is herein before recited, ſhall from and after the twenty-fourth day of June, one thouſand ſeven hundred and eighty ſeven, be repealed; and in lieu thereof, be it enacted, That from and after the twenty-fourth day of June, one thouſand ſeven hundred and eighty-ſeven, every diſtiller being a maker of ſpirits, who ſhall have any ſtill of one thouſand gallons content, or upwards each, ſhall be charged with, and ſhall pay exciſe for ten charges of low wines for every ſuch ſtill, for twenty-eight days next after the day on which ſuch diſtiller ſhall have ſuch ſtill or ſtills unlocked, together with the exciſe of as much more pot-ale, waſh, low wines, ſinglings, or ſtrong waters, as he or ſhe ſhall be found to make or diſtil within the ſaid ſpace of twenty-eight days, and in the ſame proportion for every ſubſequent day, until ſuch ſtill or ſtills, purſuant to the notice for that purpoſe in the ſaid recited act, directed

The recited part of ſaid act repealed from 24 June next,

and from ſaid day diſtillers who have ſtills of 1000 gallons or upwards ſhall be charged with exciſe for 10 charges of low wines for each ſtill for 28 days next after unlocked,

and for as much more pot-ale, &c. as diſtilled in ſaid time, and in like

A. D. 1787. Chap. 26.

ed to be given to the collector, ſurveyor, and gauger, ſhall be locked, as in the ſaid act is directed.

proportion till locked.

XV. And be it enacted, That from and after the twenty-fourth day of June, one thouſand ſeven hundred and eighty-ſeven, every ſuch diſtiller who ſhall have any ſtill under one thouſand gallons, and not leſs than five hundred gallons content, ſhall be charged and chargeable with, and ſhall pay exciſe for twelve charges of low wines, for every ſuch ſtill for twenty-eight days next, after the day on which ſuch diſtiller ſhall have his or her ſaid ſtill or ſtills unlocked, together with the exciſe of ſo much more pot-ale, waſh, low wines, ſinglings, or ſtrong waters, as he or ſhe ſhall be found to make or diſtil within the ſaid twenty-eight days, and in the ſame proportion for every day until ſuch ſtill or ſtills, purſuant to ſuch notice given to the collector, ſurveyor, and gauger as aforeſaid, ſhall be locked, and the worm or worms of ſuch ſtill or ſtills diſplaced and removed, as in the ſaid act is directed.

Stills not leſs than 500, & under 1000 gallons to be charged with exciſe for 12 charges of low wines for 28 days, &c.

XVI. And be it enacted, That from and after the twenty-fourth day of June, one thouſand ſeven hundred and eighty-ſeven, every ſuch diſtiller who ſhall have any ſtill under five hundred gallons, and not leſs than two hundred gallons content, ſhall be charged with, and ſhall pay exciſe for ſixteen charges of low wines for every ſuch ſtill for twenty-eight days next after the day on which ſuch diſtiller ſhall have his or her ſtill or ſtills unlocked, together with the exciſe of as much more pot-ale, waſh, low wines, ſinglings, or ſtrong waters, as he or ſhe ſhall be found to make or diſtil within ſaid twenty-eight days, and in the ſame proportion for every day, until ſuch ſtill or ſtills purſuant to ſuch notice given to the collector, ſurveyor, and gauger as aforeſaid, ſhall be locked, and the worm or worms of ſuch ſtill or ſtills diſplaced and removed, as in the ſaid act is directed.

Stills under 500, and not leſs than 200 gallons to be charged for 16 charges of low wines for 28 days, &c.

XVII. And be it further enacted, That the chief commiſſioners of his Majeſty's revenue may, until the twenty-fourth day of June, one thouſand ſeven hundred and eighty-eight, grant licenſes for keeping any ſtill or ſtills which ſhall be of a content not leſs than two hundred gallons each, any thing in any former act to the contrary notwithſtanding.

Licenſes may be granted for ſtills not leſs than 200 gallons.

XVIII. And whereas by an act made in the ſeventeenth and eighteenth years of his Majeſty's reign, entitled, *An act for the improvement of his Majeſty's revenue, and the more effectually preventing of frauds therein, and for continuing and amending ſeveral laws heretofore made, and now of force relative thereto*, it was enacted, That no common or retailing brewer of ſtrong beer or ale, ſhall brew or ſell any ſmall beer, and that no common or retailing

Recital of 17 and 18 Geo. 3. c. 8.

A. D. 1787. Chap. 26.

brewer of ſmall beer, ſhall brew or ſell any ſtrong beer or ale: and whereas the ſaid act hath been evaded, by means of perſons who declare themſelves brewers of ſtrong beer or ale, keeping a ſecond brewery in other places in the names of other perſons, who declare themſelves brewers of ſmall beer, and by perſons who declare themſelves brewers of ſmall beer, keeping a ſecond brewery in other places in the names of other perſons, who declare themſelves brewers of ſtrong beer or ale, for remedy thereof; be it enacted, That from and after the twenty-fifth day of June, one thouſand ſeven hundred and eighty-ſeven, no perſon whatſoever ſhall exerciſe the trade of a common or retailing brewer of ſtrong beer or ale, or of ſmall beer, except in ſuch part or parts of this kingdom in which brewers may brew as well ſmall beer as ale or ſtrong beer, unleſs ſuch perſon ſhall have obtained a licenſe for that purpoſe, under the hands of the chief commiſſioners of his Majeſty's exciſe, or any three of them; and no ſuch licenſe ſhall be granted to any brewer of ſtrong beer or ale, unleſs it ſhall appear to the ſatisfaction of the ſaid commiſſioners upon oath, that the perſon or perſons, or any of them applying for ſuch licenſe hath not, or have not any intereſt, concern or profit in any brewery for the brewing of ſmall beer, and unleſs ſuch perſon or perſons ſwear, that during the continuance of the licenſe to be granted, he, ſhe, or they will not have any intereſt, concern, or profit in any brewery for the brewing of ſmall beer, and will not during ſuch time by him or herſelf, or by any other perſon ſell or retail any ſmall beer, and if any perſon whatſoever ſhall from and after the ſaid twenty-fifth day of June, one thouſand ſeven hundred and eighty-ſeven, exerciſe the trade of a common or retailing brewer of ſtrong beer or ale, without ſuch licenſe, firſt had and obtained, he, ſhe, or they ſhall forfeit one hundred pounds for every month he, ſhe, or they ſhall ſo exerciſe ſuch trade as aforeſaid, and no ſuch licenſe ſhall be granted to any brewer of ſmall beer, unleſs it ſhall appear to the ſatisfaction of the ſaid commiſſioners upon oath, that the perſon or perſons or any of them applying for ſuch licenſe, hath not, nor have not any intereſt, concern, or profit in any brewery, for the brewing of ſtrong beer or ale, and unleſs ſuch perſon or perſons ſwear, that during the continuance of the licenſe to be granted, he, ſhe, or they will not have any intereſt, concern or profit in any brewery for the brewing of ſtrong beer or ale, and will not during ſuch time by him or herſelf, or by any other perſon ſell or retail any ſtrong beer or ale, and if any perſon whatſoever ſhall from and after the ſaid twenty-fifth of June, one thouſand

no common or retailing brewer ſhall exerciſe the trade of brewer of ſtrong beer or ale, or of ſmall beer except in places where it is allowed to brew as well ſmall beer as ale or ſtrong beer, unleſs licenſed upon the terms herein,

for ſtrong beer or ale,

exerciſing the trade of a common or retailing brewer of ſtrong beer or ale, without ſuch licenſe, penalty 100l. per month,

brewers of ſmall beer,

A. D. 1787. Chap. 26.

ſeven hundred and eighty-ſeven, exerciſe the trade of a common or retailing brewer of ſmall beer, without ſuch licenſe firſt had, and obtained, he, ſhe, or they ſhall forfeit one hundred pounds for every month, he, ſhe, or they ſhall ſo exerciſe ſuch trade as aforeſaid.

exerciſing the trade of a common or retailing brewer of ſmall beer without licenſe, penalty 100l. per month.

XIX. And be it further enacted, That if any perſon, who ſhall obtain a licenſe for brewing ſtrong beer or ale, ſhall during the continuation of the ſame, exerciſe the trade of a common or retailing brewer of ſmall beer, or ſhall brew, ſell, or retail any ſmall beer, or ſhall have any concern, intereſt or profit in any brewery in which ſmall beer ſhall be brewed, except in ſuch part or parts of this kingdom in which brewers may brew, as well ſmall beer as ale, or ſtrong beer, or if any perſon who ſhall obtain a licenſe for brewing ſmall beer, ſhall during the continuance of the ſame, exerciſe the trade of a common or retailing brewer of ſtrong beer or ale, or ſhall brew, ſell, or retail any ſtrong beer or ale, or ſhall have any concern, intereſt, or profit in any brewery, in which ſtrong beer or ale ſhall be brewed, every ſuch perſon ſhall forfeit for every ſuch offence the ſum of one hundred pounds, and if ſuch perſon ſhall be convicted of any ſuch offence, or of any other violation of this act, it ſhall and may be lawful for the chief commiſſioners, or any three of them, to revoke and annul any ſuch licenſe ſo granted by them as aforeſaid.

Perſons obtaining ſuch licenſe acting contrary to intent of this act, forfeit 100l. and the licenſe ſhall be revoked.

XX. And be it enacted, That every common or retailing brewer of ſtrong beer or ale, ſhall at or before the time he, or ſhe, ſhall be ſo licenſed as aforeſaid, take an oath, or if a quaker make an affirmation to the following effect, in lieu of the oath or affirmation preſcribed to be taken, or made by the aforeſaid act, made in the ſeventeenth and eighteenth years of his Majeſty's reign.

Common or retailing brewers of ſtrong beer or ale to take the oath herein.

Oath.

I A. B. do ſwear (or if a quaker do affirm) that I will carry on the trade or buſineſs of a brewer of ſtrong beer or ale, truly, faithfully, and honeſtly, to the beſt of my ability, knowledge and ſkill, and that I will not practice or knowingly ſuffer to be practiſed by any perſon employed by me, any kind of impoſition or fraud in making, brewing, or ſelling the ſame; and that not leſs than ſix ſtones and a half of malt, and two pounds of hops, with my knowledge or conſent, ſhall be made uſe of in making and brewing each barrel of ſtrong beer or ale, except that ſpecies of ſtrong beer called porter, which ſhall be brewed and ſold by me, or for my uſe, ſuch barrel to be computed

puted at thirty-two gallons, and that I will not enter into any combination with any perſon or perſons to lower the quality of ſtrong beer or ale, during the continuance of this act, and that I will not give, nor ſuffer to be given, any gift, allowance, or perquiſite whatſoever, to any retailer of ſtrong beer or ale, in reſpect or conſideration of ſuch retailers future cuſtom or dealing with me, and that I will not give credit or allowance to any ſuch retailer in conſideration of any grounds or lees of beer or ale, or exchange or allow for any beer or ale ſold to any retailer as bad or unſeaſonable, unleſs the ſame ſhall be certified ſo to be, by the ſurveyor of the ſurvey in which ſuch retailer ſhall live within twenty-four hours after tapping the caſk, and that I will not pay the expence, or any part of the expence of the carriage of any beer or ale ſent to perſons reſiding within three miles of my brewery, or pay or allow more than one ſhilling and one penny for the carriage of every barrel of forty-two gallons of ſtrong beer or ale, at a greater diſtance, and three pence, and no more for the return of every empty barrel, at a greater diſtance than three miles, and that I will not lend any ſum or ſums of money, to any retailer of beer or ale, or to any perſon for the uſe or benefit of ſuch retailer.

Which oath or affirmation if ſworn or made in Dublin, ſhall be taken before one of the chief commiſſioners of the revenue, or if in the country before the collector or one of the ſub-commiſſioners of the diſtrict in which ſuch brewer ſhall live or reſide, which oath or affirmation every ſuch chief commiſſioner, collector, and ſub-commiſſioner is hereby empowered to adminiſter.

From 29th Sept. next brewers of ſtrong beer or ale as herein to pay exciſe for not leſs than 10 barrels of 42 gallons for every brewing.

XXI. And be it further enacted, That from and after the twenty-ninth day of September next, every brewer of ſtrong beer or ale for ſale in any city or town, where brewers are not permitted to brew both ſmall beer and ale, or ſtrong beer, ſhall be charged with, and pay exciſe duty for not leſs than ten barrels of forty-two gallons each, for every brewing of ſuch ſtrong beer or ale, which he or ſhe ſhall brew.

No allowance in reſpect of duty upon malt uſed in making ſtrong beer or ale, except porter, unleſs proof be made, that not leſs than ſix ſtones and a half of malt, and two pounds of

XXII. And be it further enacted, That no allowance or payment ſhall be made to any brewer, for or in reſpect of the duty payable upon the malt of which any ſtrong beer or ale, except that ſpecies of ſtrong beer called porter, ſhall have been made, which ſhall be made and brewed after the twenty-fourth day of June, one thouſand ſeven hundred and eighty-ſeven, unleſs proof upon oath, to the ſatisfaction of the commiſſioners of the revenue be made, that not leſs than ſix ſtones and one half of malt, and not leſs than two pounds of hops, were uſed in making and brewing each

A. D. 1787. Chap. 26.

each barrel of ſtrong beer or ale, according to the net quantity charged with exciſe, ſuch barrel to be computed at thirty-two gallons, which quantity of malt and hops ſhall be in lieu of any other quantity of malt, required by any other law now in force, to be uſed in making and brewing ſuch barrel of ſtrong beer or ale as aforeſaid, in order to entitle any ſuch brewer to an allowance for the duty payable upon malt, provided, that in all caſes where a leſs quantity of malt ſhall be uſed in making and brewing any ſtrong beer or ale, than after the rate of ſeven ſtones and a quarter to each ſuch barrel, then, and in ſuch caſe, no greater allowance ſhall be made than at the rate of two pence halfpenny for each ſtone of malt actually uſed in making and brewing each ſuch barrel; any law to the contrary notwithſtanding.

hops, were uſed in brewing each barrel net,

where leſs than ſeven ſtones and a quarter of malt is uſed to the barrel, the allowance ſhall be 2½d. for each ſtone.

XXIII. And whereas brewers of ſtrong beer, called porter, alledge that in the brewing thereof, it is not neceſſary to uſe ſo great a quantity of malt as is by law required, to entitle them to a drawback of the duty of the malt of which ſuch porter was made: be it therefore enacted, That every brewer, who ſhall claim a drawback for the malt of which any porter ſhall be made, in the brewing of which a leſs quantity of malt than ſeven ſtones and a quarter was uſed to each barrel of ſuch porter, containing thirty-two gallons, each gallon containing two hundred and ſeventeen cubical inches, and ſix-tenths of a cubical inch, ſhall, upon performing the other requiſites preſcribed by law for obtaining ſuch drawbacks, be allowed after the rate of two-pence-halfpenny for each ſtone of malt actually uſed in making and brewing each ſuch barrel of porter; any thing herein, or in any other act contained to the contrary notwithſtanding.

Brewers of porter who uſe a leſs quantity of malt for each barrel than ſeven ſtones and a quarter are to be allowed 2½d. for each ſtone.

XXIV. And be it further enacted, That no ſuch allowance or payment as aforeſaid, ſhall be made within the diſtrict of the exciſe office of Cork, upon any ſtrong beer or ale, made and brewed after the twenty fourth day of June, one thouſand ſeven hundred and eighty ſeven, and which ſhall have been ſold to any retailer, unleſs proof upon oath, to the ſatisfaction of the ſaid commiſſioners, ſhall be made, that the brewer claiming ſuch allowance, hath been paid actually in money, at or before the delivery thereof, for ſuch ſtrong beer or ale ſold, upon which he, ſhe, or they ſhall claim ſuch allowance, a price not leſs than twenty two ſhillings for every barrel of ſtrong beer, and eighteen ſhillings and four pence for every ſuch barrel of ale of thirty two gallons each, without any deduction, allowance, or abatement whatſoever, or without having given, or promiſed to give any allowance or gra-

No ſuch allowance for ſtrong beer, ſhall be made within the diſtrict of the exciſe office of Cork, and which ſhall be ſold to a retailer unleſs proof be made as herein.

tuity, in money or otherwiſe, ſave only one gallon on every barrel of forty two gallons, or two gallons on every hogſhead, and alſo ſuch money for carriage as is allowed by this act; and that he or ſhe will n ot ſell any part of the ſtock of ſtrong beer or ale, which he or ſhe ſhall then have on hand, and for which he or ſhe ſhall thereafter claim ſuch allowance or payment as aforeſaid, for a leſs ſum than as aforeſaid, or upon any other terms than thoſe by this act required, or in caſe ſuch ſtrong beer or ale ſhall have been ſold by retail by any retailing brewer, unleſs proof as aforeſaid ſhall be made, that for all the beer or ale retailed by him or her, on which he or ſhe claims ſuch allowance, he or ſhe hath received payment at a rate not leſs than two pence halfpenny by the quart, without any allowance, or promiſe of any allowance, deduction or abatement whatſoever, and that he or ſhe will not ſell by retail any part of the ſtock of ſtrong beer or ale, which he or ſhe ſhall then have on hand, and for which he or ſhe ſhall thereafter claim ſuch allowance as aforeſaid, for a leſs ſum than after the rate of two pence halfpenny by the quart, or upon any other terms than as by this act is required.

Retailers of beer or ale to make oath as herein.

XXV. And be it further enacted, That no perſon ſhall obtain any licenſe for retailing beer or ale, unleſs he or ſhe ſhall ſwear, or if a quaker affirm, before the collector, or one of the ſub-commiſſioners of the revenue, or any perſon duly authorized to adminiſter oaths purſuant to this act, and ſubſcribe an affidavit or affirmation to the following effect, which affidavit or affirmation every ſuch collector and ſub-commiſſioner is hereby empowered to adminiſter:

I, A. B. do ſolemnly ſwear, or if a quaker affirm, that I will not mix or adulterate, or permit or ſuffer any perſon to mix or adulterate any beer or ale which I ſhall buy, or receive from any brewer, whereby the quality of the ſame may be injured, but will retail all ſuch beer and ale in its pure ſtate, as I ſhall receive the ſame from the brewer, ſave ſuch part thereof as ſhall be made into purl or jill, or mixed at the deſire of the conſumer; and that neither I, nor any perſon for me, or any of my family, with my conſent, knowledge, or approbation, will or ſhall receive any gift, gratuity, or allowance, by a barrel or other quantity to the ſcore, abatement in houſe rent, or by liquors, goods, or otherwiſe from any brewer, or from any perſon or perſons on account of any brewer, in conſideration of my dealing with any brewer; and that I will not ſell any beer or ale at a leſs price than at the rate of two

A. D. 1787. Chap. 16.

pence halfpenny by the quart, nor porter at a higher price than at the rate of three pence halfpenny by the quart; and that the licenſe I apply for is for my own uſe.

Perſons who deſtroy any veſſel or package, wherein exciſeable goods ſhall be contained, in order to prevent the ſeizure thereof, forfeit 50l.

XXVI. And whereas it hath frequently happened that perſons having exciſeable goods, which by the laws of this kingdom are ſubject to ſeizure, when they have found that the officers of the revenue were likely to make ſeizure of ſuch goods, have ſtaved or otherwiſe deſtroyed the caſks or other veſſels, or the packages in which ſuch goods were contained, or have ſpilled, ſcattered, or deſtroyed the ſaid goods, by which ſuch goods have been loſt, or become of no value: for prevention whereof, be it enacted, That if any perſon ſhall ſtave, or otherwiſe deſtroy or damage, or cauſe to be ſtaved, deſtroyed or damaged, any veſſel or package wherein any exciſeable goods ſhall be contained, or ſhall ſpill, ſcatter, or deſtroy, or cauſe to be ſpilled, ſcattered, or deſtroyed, any ſuch goods, ſo that the ſame, or any part thereof, ſhall be thereby damaged or loſt, in order to prevent the ſeizure thereof, every ſuch perſon ſo offending reſpectively ſhall, for every ſuch offence, forfeit the ſum of fifty pounds.

Recital of tobacco act this ſeſſion.

XXVII. And whereas by an act paſſed this ſeſſion of Parliament, entitled, *An act for regulating and extending the tobacco trade, and for granting to his Majeſty, his heirs and ſucceſſors, the duties therein mentioned*, it was enacted, That there ſhall be paid to his Majeſty, his heirs and ſucceſſors, a duty of five pounds for every tobacco table, with or without a wheel, whereon any tobacco can be ſpun, and which table ſhall be uſed by, or be in the poſſeſſion of any perſon, for the purpoſe of ſpinning or otherwiſe manufacturing tobacco during the time therein mentioned, and for every tobacco preſs, which any perſon ſhall uſe at any time during the ſaid time, for the purpoſe of preſſing tobacco, a duty of forty ſhillings: and whereas ſeveral perſons, who in purſuance of former acts granting like duties, have paid duty for ſuch tobacco preſſes, have, in order to evade the duty upon tobacco tables, ſubſtituted other implements for the ſpinning of tobacco, and pretended that they do not uſe any ſuch tables, although tobacco cannot be ſpun without ſome implement ſerving the purpoſe of a tobacco table: for the prevention whereof, be it enacted, That no licenſe ſhall in purſuance of the ſaid act be granted to any perſon to manufacture tobacco, who ſhall be liable to pay duty for any tobacco preſs, unleſs ſuch perſon ſhall pay duty for at leaſt one tobacco table, or if ſuch perſon ſhall be liable to pay duty for more than two ſuch preſſes, unleſs he or ſhe ſhall pay duty for two ſuch tables.

Perſons liable to duty for a tobacco-preſs to pay for 1 table,

if for more than 2 preſſes, to pay for 2 tables.

XXVIII. And

XXVIII. And be it further enacted, That no perſon ſhall from and after the twenty-fifth day of December next, be licenſed to manufacture tobacco in any place or port of this kingdom, other than at ſuch ports where by law tobacco may be warehouſed, or in the ſhire towns of counties, or in counties of cities, and counties of towns, and ſuch other towns in the ſeveral diſtricts of this kingdom in which collectors of the revenue now reſide, and alſo ſuch town from which any diſtrict takes its name, or where ſurveyors of exciſe are reſident, and all unmanufactured tobacco kept in any houſe, ſtore-houſe, or other place ſituate in any other part of this kingdom, and all tobacco preſſes, tobacco tables, tobacco ſpinning wheels, and ſnuff mills, and all other utenſils for manufacturing tobacco found in any part of this kingdom other than as aforeſaid ſhall be forfeited, and the perſon or perſons in whoſe poſſeſſion any ſuch tobacco table, preſs, wheel, ſnuff-mill, or other utenſil for manufacturing tobacco ſhall be found, ſhall forfeit the ſum of one hundred pounds; and no permit ſhall be granted for the conveying of unmanufactured tobacco to any other place but where perſons may be licenſed to manufacture tobacco.

Places where perſons may be licenſed to manufacture tobacco,

unmanufactured tobacco kept in any houſe in other parts of the kingdom, and all preſſes, &c. ſhall be forfeited,

perſons in whoſe poſſeſſion ſuch tables, preſſes, &c. are found, forfeit 100l.

no permit for carrying unmanufactured tobacco to other places.

XXIX. And whereas by the ſaid act it was alſo enacted, That there ſhould be paid to his Majeſty, his heirs and ſucceſſors, upon all tobacco which ſhall be manufactured in this kingdom in any manner during the ſaid time, a duty of two pence for each pound weight, ſuch duty to be paid by the perſon or perſons manufacturing the ſame, or taking the ſame out of the original package, or putting the ſame into ſteep according to the weight of the tobacco, which ſhall be taken out of the original package, or put into ſteep at the time of its being ſo taken out or put into ſteep: and whereas ſeveral perſons who may take tobacco out of the original package, may in order to evade being charged with the ſaid duty on the whole of the quantity to be taken out of the original package, alledge that the whole of the quantity ſo to be taken out is not to be manufactured, and thereby may alledge that they are not chargeable with the duty of ſo much as they ſhall declare they do not intend to manufacture: for preventing all doubts concerning the ſame: be it declared and enacted, That all tobacco taken out of the original package be deemed to be tobacco taken out of the package to be manufactured, and the perſon or perſons taking the ſame out of the original package be, and are chargeable with the ſaid duty for the ſame.

Further recital of ſaid act.

All tobacco taken out of original package, deemed to be taken out to be manufactured.

XXX. And for the more eaſy collection of the duties payable to his Majeſty upon coaches and other carriages; be it enacted,

That if any perſon ſubject to any duty to his Majeſty, in reſpect of any coach or other carriage in his or her poſſeſſion, ſhall not within one month after notice in writing, in the name of the officer empowered to collect ſuch duties, being given to ſuch perſon, or left at the uſual place of abode of ſuch perſon with his wife, or with his or her child or ſervant above the age of ſixteen years, requiring him or her to pay ſuch duty, pay the ſame to ſuch officer, every ſuch perſon for every ſuch neglect, ſhall forfeit twenty pounds: provided, that at leaſt ſeven days before the time ſuch notice ſhall have been ſo given or left, ſuch officer ſhall have demanded the ſaid duties from the perſon ſubject to pay the ſame, or from his wife, or his or her child or ſervant above the age of ſixteen years, at the place of abode of the perſon ſubject to pay the ſame.

Perſons not paying duty for any carriage within a month after notice, forfeit 20l.

The officer to demand the duty 7 days before ſuch notice be given.

XXXI. And whereas brewers and diſtillers who make malt, have frequently in their breweries and diſtilleries, and ſtore-houſes thereunto belonging, malt which has not paid duty: be it therefore enacted, That every brewer or diſtiller who ſhall remove any malt from any houſe, ſtore-houſe, or other place into his or her brewery or diſtillery, ſhall be obliged to obtain a permit or let-paſs, ſigned by the proper officer for the ſame, whether ſuch malt ſhall have been made by ſuch brewer or diſtiller, or purchaſed from any other perſon, for every which permit the ſum of one penny, and no more, ſhall be paid, and all malt found in any brewery or diſtillery, whether ſuch malt ſhall have been made by ſuch brewer or diſtiller, or purchaſed from any other perſon, and for which a permit or let-paſs, ſigned by the proper officer, be not produced on demand of any officer of exciſe, or within a reaſonable time after ſuch demand, unleſs proof ſhall be made, that ſuch permit had been granted, and that the ſame was afterwards loſt or miſlaid, then all ſuch malt, together with the ſacks and bags, if any, in which the ſame ſhall be contained, ſhall be ſeized and forfeited, or the ſaid malt if in the ſtate of manufacture, ſhall be conſidered as malt which has not paid duty, and ſhall be liable to forfeiture, and the perſon in whoſe poſſeſſion it ſhall be ſo found, ſhall be ſubject and liable to the fines and penalties of perſons in whoſe poſſeſſion concealed malt is found: and whereas it is neceſſary for the due collection of the duties on malt, that papers called ſpecimen papers, ſhould be put up and preſerved in every malt-houſe, in order that the officers of the revenue, whoſe duty it is to viſit ſuch malt-houſes, ſhould enter on ſuch paper their ſeveral viſits at ſuch malt-houſes reſpectively, and the gauges

Brewers or diſtillers ſhall procure a permit for removing malt into their brewery or diſtillery,

under penalty of the forfeiture thereof, and the ſacks, &c.

if in ſtate of manufacture, deemed not to have paid duty, &c.

depending on ſuch viſits; be it enacted, That every maltſter, or maker of malt for ſale, who ſhall be furniſhed by any officer of the revenue with any ſuch ſpecimen paper, ſhall put the ſame up in his malt-houſe, and preſerve and conſtantly keep the ſame poſted in ſuch manner, that any officer of the revenue viſiting ſuch malt-houſe, may view the ſame, and make entries thereon; and if ſuch maltſter, or maker of malt, ſhall not keep and preſerve any ſuch ſpecimen paper, in manner herein directed, unavoidable accidents excepted, he or ſhe ſhall for every ſuch offence forfeit the ſum of five pounds.

Maltſters to put up and preſerve ſpecimen papers, penalty 5*l.*

XXXII. Whereas it is expedient to ſuſpend the giving effect in this kingdom, to the treaty of commerce concluded between his Majeſty and the moſt Chriſtian King, until the ports of France ſhall be opened for the admiſſion of the goods and commodities of this kingdom purſuant to the ſaid treaty: be it enacted by the authority aforeſaid, That no cambricks, lawns, glaſs, or any other goods or commodities, the growth, produce, or manufacture of the European dominions of the French King, heretofore prohibited from being imported, nor other goods whereon the duties have been or ſhall be altered by any act of this ſeſſion, ſhall be admitted to entry into this kingdom, until ſuch time as ſhall be appointed by proclamation of his Majeſty, or the lord lieutenant general, or other chief governor and privy council of this kingdom, provided that it may be lawful for the commiſſioners of his Majeſty's revenue, to direct that ſuch goods before mentioned which ſhall arrive in the ports of this kingdom, previous to the iſſuing ſuch proclamation, be ſtored in his Majeſty's warehouſe, until ſuch proclamation ſhall take place.

Goods the growth, produce or manufacture of the European dominions of the French king, not admitted to entry until a proclamation for the purpoſe be iſſued,

liberty of ſtoring them.

XXXIII. And be it further enacted, That all and every the fines, penalties and forfeitures inflicted by this act, or by the ſeveral acts of Parliament hereby continued, or by any of them, other than and except ſuch as by this act, or by any of the ſaid acts of Parliament ſo hereby continued, are otherwiſe provided for, ſhall and may be ſued for, recovered, levied, and applied in ſuch manner and form, and by ſuch ways and means, and with ſuch powers and authorities as are preſcribed, directed, and appointed in and by an act of Parliament made in the fourteenth and fifteenth years of the reign of his late Majeſty Charles the ſecond, entitled, *An act for ſettling of the exciſe or new impoſt, upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted*, as fully and effectually to all intents, conſtructions, and purpoſes, as if the ſame were particularly mentioned

The fines, penalties and forfeitures herein, ſhall be levied, &c. as by 14 & 15 C. 2.

A. D. 1787.

and expreſſed and re-enacted in the body of this preſent act, with the like remedy of appeal, to and for the party or parties who ſhall think him, her, or themſelves aggrieved or injured, as in and by the ſaid act is provided.

The act 26 G. 3. c. 21. and thoſe continued thereby in force, except as altered in this act, till the 24th June, 1788, and to end of the next ſeſſion.

XXXIV. And be it further enacted, That an act made in the twenty-ſixth year of his Majeſty's reign, entitled, *An act for continuing and amending ſeveral laws relating to his Majeſty's revenue, and for the more effectually preventing of frauds therein, and for other purpoſes therein mentioned*, and all and ſingular the acts thereby continued, and every clauſe in the ſaid acts reſpectively contained, except ſuch parts thereof, as are altered, repealed, or amended by this preſent act, or by any of the ſaid acts ſo continued, or by any act paſſed this ſeſſion of Parliament, together with this act, ſhall continue and be in force until the twenty-fourth day of June, one thouſand ſeven hundred and eighty-eight, and from thence to the end of the then next ſeſſion of Parliament, and no longer.

If duties on Portugal wines be lowered before 25th March 1788, Spaniſh wines ſhall pay but the ſame duty.

XXXV. And be it further enacted, That in caſe the duties on the importation of wines from Portugal, ſhall at any time previous to the twenty-fifth of March, one thouſand ſeven hundred and eighty-eight, by virtue of the proviſion contained in an act paſſed this ſeſſion of Parliament, be lowered, that then and in ſuch caſe no higher duties ſhall be payable upon the importation of wines of the growth of Spain, or the Spaniſh dominions, than ſhall be payable upon ſuch wines of the growth of Portugal, any law to the contrary notwithſtanding.

CHAP. XXVII.

An Act to prevent the forging, ſelling, or otherwiſe improperly diſpoſing of Mediterranean Paſſes.

Preamble.

WHEREAS in conformity to certain treaties between his Majeſty and the ſeveral ſtates and governments of Barbary, paſſes of a certain form are to be granted, under the hand and ſeal of the lord high admiral of Great Britain and Ireland, or of the commiſſioners for executing the office of lord high admiral of Great Britain and Ireland for the time being, and ſuch paſſes have, from time to time, been iſſued under certain rules and regulations, and are commonly called Mediterranean paſſes: and

whereas

whereas it is neceſſary, to the due obſervance of the treaties aforeſaid, that the paſſes, commonly called Mediterranean paſſes, ſhould not be ſold, or otherwiſe improperly diſpoſed or made uſe of by perſons obtaining the ſame, and ſhould not be forged or counterfeited, or in any manner obliterated, altered or falſified; and whereas the offences of counterfeiting, eraſing, and altering ſuch paſſes, being frequently committed in foreign parts, are not triable or cognizable in any court of Ireland; be it therefore enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That no paſs, called a Mediterranean paſs, ſhall be iſſued to the maſter of any ſhip or veſſel belonging to his Majeſty's ſubjects of Ireland, unleſs ſuch maſter, with two ſufficient ſureties or the owner or owners of ſuch ſhip or veſſel, or any two of them, ſhall have given bond to his Majeſty, his heirs and ſucceſſors, in the ſum of five hundred pounds, if ſuch ſhip or veſſel be under the burthen of one hundred tons, and in the ſum of two hundred pounds, if ſuch ſhip or veſſel be of the burthen of one hundred tons or more, conditioned that ſuch maſter of ſuch ſhip or veſſel, or any perſon who ſhall ſucceed him as maſter of ſuch ſhip or veſſel, ſhall not diſpoſe of, or ſell or lend ſuch paſs to any perſon, or otherwiſe ſuffer the ſame to be made uſe of for the benefit or protection of any other ſhip or veſſel, as alſo conditioned that ſuch maſter, or in caſe of his death or inability, the perſon who ſhall ſucceed him as aforeſaid, ſhall after his return to this kingdom, on the demand of the chief officer of any port in this kingdom, deliver ſuch paſs to ſuch officer.

perſons obtaining Mediterranean paſſes, to give a bond of 500l. if the ſhip be under 100 tons burthen,

and 200l. if of 100 tons, or more,

with conditions herein.

II. And be it enacted, That if any perſon or perſons ſhall forge or counterfeit, or cauſe or procure to be forged or counterfeited, or ſhall be aiding and aſſiſting in forging or counterfeiting, or cauſing to be forged or counterfeited any paſs or paſſes, commonly called a Mediterranean paſs, for any ſhip or ſhips, with intent that ſuch forged or counterfeited paſs or paſſes ſhall be made uſe of, to procure any perſon or perſons whatſoever, any benefit or advantage belonging to any paſs or paſſes, commonly called Mediterranean paſſes, or ſhall utter, publiſh, or make uſe of the ſame, knowing the ſame to be forged and counterfeited, or ſhall counterfeit the ſeal of office under which ſuch paſſes as aforeſaid are authorized by his Majeſty to be granted, or the hand-writing of any perſon or perſons authorized by his Majeſty to grant ſuch paſſes, commonly called Mediterranean paſſes, and to ſubſcribe the ſame,

Perſons forging or counterfeiting, or aſſiſting ſo to do, any ſuch paſs,

or the ſeal of office where granted,

or hand-writing,

A. D. 1787.

or ſhall utter the ſame, or eraſe any part,

or ſhall utter and publiſh the ſame, knowing ſuch ſeal as aforeſaid, of ſuch hand-writing as aforeſaid, to be forged and counterfeited, or if any perſon or perſons ſhall in any manner eraſe, obliterate, alter or falſify any paſs or paſſes, commonly called a Mediterranean paſs, or any part thereof, or ſhall cauſe any ſuch paſs or paſſes as aforeſaid, or any part thereof, to be in any manner eraſed, obliterated, altered or falſified, or ſhall be aiding or aſſiſting in eraſing, obliterating, altering, or falſifying, or cauſing to be eraſed, obliterated, altered, or falſified, ſuch paſs or paſſes as aforeſaid, with intent to procure to him or themſelves or to any perſon or perſons whatſoever, any benefit and advantage belonging to paſſes, commonly called Mediterranean paſſes, or ſhall utter, publiſh, or make uſe of the ſame, knowing the ſame to have been eraſed, obliterated, altered, or falſified as aforeſaid, all and every perſon or perſons who ſhall be convicted of any of the offences aforeſaid, by due courſe of law, ſhall be adjudged guilty of felony, and ſhall ſuffer death as a felon, without benefit of clergy, and that all and every the crimes and offences aforeſaid, ſhall and may be enquired of, tried, heard, determined, and adjudged in his Majeſty's court of King's bench, or in any county of this kingdom, by virtue of the King's commiſſion, or commiſſions of Oyer and Terminer and gaol delivery, in the ſame manner as if ſuch offence and offences was or were committed within the ſame county where ſuch offender or offenders ſhall be tried.

ſhall ſuffer death,

to be tried in the King's-bench, or in any county, by the King's commiſſion of Oyer and Terminer, as if the offence was committed in ſuch county.

CHAP. XXVIII.

An Act for regulating the Production of Manifeſts, and for more effectually preventing fraudulent Practices in obtaining Bounties and Drawbacks, and in the clandeſtine re-landing of Goods

Preamble.

WHEREAS the better regulating the production of manifeſts, would be advantageous to commerce, and the preventing the clandeſtine importation and exportation of prohibited goods, and the re-landing of goods ſhipped for exportation, on bounty or drawback, would be beneficial to the fair trader; be it therefore enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That from and after the times herein after mentioned,

no goods or commodities ſhall be imported or brought into this kingdom, from any port or place beyond the ſeas, in any ſhip or veſſel whatever, belonging in the whole or in part to his Majeſty's ſubjects, unleſs the maſter or other perſon having or taking the charge or command of every ſuch ſhip or veſſel reſpectively importing ſuch goods, ſhall have on board a manifeſt or manifeſts, or content or contents in writing, ſigned by ſuch maſter, or other perſon, containing the name or names of the ſeveral and reſpective ports or places, where the goods in ſuch manifeſt or manifeſts, or content or contents mentioned, ſhall have been reſpectively laden or taken on board ſuch ſhip or veſſel, the name and built of ſuch ſhip or veſſel, and the true admeaſurement or tonnage thereof, according to the regiſter of the ſame, together with the name and ſurname of the maſter, or other perſon having or taking the charge or command of ſuch ſhip or veſſel, and the port or place to which ſuch ſhip or veſſel truly belongs, and a juſt, true, correct, and particular account of all the cargo, and of all packages of goods ſo laden or taken on board, with the ſeveral and reſpective marks thereon, and of the particulars of the cargo, which ſhall be ſtrewed looſe, and of the following particulars, in words at length, that is to ſay, the ſeveral and reſpective numbers of the packages, with a particular deſcription thereof, whether leaguer, pipe, butt, puncheon, hogſhead, barrel, or other caſk or package, deſcribing ſuch other caſk or package by its uſual or ordinary name, or whether caſe, bale, pack, truſs, cheſt, box, bundle, or other package, or by ſuch other name or deſcription as the ſame is uſually called or known.

After times mentioned herein, no goods ſhall be imported from beyond the ſeas in any veſſel belonging in the whole, or in part, to ſubjects, unleſs there be a manifeſt on board, what the manifeſt is to contain.

II. And be it further enacted, That no wine of any ſort ſhall be imported or brought into this kingdom, from any port or place whatever in foreign parts, not belonging to, or under the dominion of the crown of Great Britain, in any ſhip or veſſel whatever, unleſs the maſter, or other perſon having or taking the charge or command of the ſhip or veſſel in which ſuch wine ſhall be laden, ſhall have on board, in like manner, a manifeſt or manifeſts, or content or contents in writing, made out and ſigned by ſuch maſter, or other perſon, on or before the clearing or departure of every ſuch ſhip or veſſel, from every ſuch port or place where ſuch wine ſhall have been laden on board, containing the name of the ſeveral and reſpective ports or places where the wine mentioned in ſuch manifeſt or manifeſts, or content or contents, ſhall have been ſo reſpectively laden or taken on board, the name and built of ſuch ſhip or veſſel, and the true admeaſurement or ton-

No wine to be imported from places not belonging to Great Britain, unleſs there be a manifeſt. &c. as herein.

nage thereof, together with the name and ſurname of the maſter, or other perſon having or taking the charge or command of ſuch ſhip or veſſel, and the port or place to which ſuch ſhip or veſſel truly belongs, and a juſt, true, correct, and particular account of the whole quantity of wine, diſtinguiſhing the quantity of each different kind, ſo taken on board as aforeſaid, and of the ſeveral and reſpective marks upon the different packages reſpectively, and if known, the names of the perſons to whom the wines are reſpectively conſigned, and alſo, in words at length, the ſeveral and reſpective numbers of the packages, with a particular deſcription thereof, whether leaguer, pipe, butt, puncheon, hogſhead, barrel, or other caſk or package, or by what name or deſcription ſuch other caſk or package may be uſually called or known.

Not to permit goods required to have certificates, &c. to be imported without ſuch.

III. Provided always, That nothing in this act contained ſhall extend, or be conſtrued to extend, to permit any goods or commodities whatever, which are now by law required to be accompanied with certificates or other documents, to be imported into this kingdom, without every ſuch certificate or certificates, or other document or documents ſo required, but the ſame ſhall and are hereby directed and required to be accompanied, as well with ſuch certificate, or other document, as with the manifeſt or manifeſts, or content or contents herein directed, and on failure thereof, the goods ſhall reſpectively continue to be liable to all the duties, regulations, and reſtrictions, and to the fines, penalties, and forfeitures, in all reſpects to which the ſame are or ſhall be ſubject and liable by law, as if this act had not been made.

Before veſſels are cleared out for this kingdom from any port in foreign parts belonging to Great Britain, the maſter ſhall deliver to the officer appointed, the manifeſt herein required,

IV. And be it further enacted, That before any ſhip or veſſel ſhall be cleared out for this kingdom, with any goods or commodities whatever, from any port or place, in any colony, plantation, iſland, or territory in foreign parts, belonging to, or under the dominion of the crown of Great Britain, the maſter, or other perſon having or taking the charge or command of every ſuch ſhip or veſſel, ſhall deliver the manifeſt or content in writing, herein required, to the collector of the cuſtoms, if there be ſuch an officer at or near to ſuch place, and if there ſhall not be a collector of the cuſtoms there, then to the chief officer of the cuſtoms, and if there ſhall not be an officer of the cuſtoms there, then to the principal officer or magiſtrate, or ſome other perſon by him ſpecially appointed for that purpoſe, reſident at, or neareſt to ſuch place, which ſaid collector, or other chief officer or magiſtrate, or other perſon by him appointed as aforeſaid, ſhall reſpectively cauſe a duplicate thereof to be forthwith made, and ſhall endorſe upon

the

the original manifeſt or content his name, with the day and year on which the ſame was produced to ſuch collector, or other chief officer or magiſtrate, or other perſon by him appointed as aforeſaid, and ſhall then return the ſaid original manifeſt or content to the ſaid maſter, or other perſon, on or before the clearing of any ſuch ſhip or veſſel, and ſuch maſter or other perſon having or taking the charge or command of ſuch ſhip or veſſel, ſhall procure from ſuch collector, or other chief officer or magiſtrate, a duplicate of ſuch manifeſt or content ſo made, as by this act directed, under his hand and ſeal, in order that the ſame may be tranſmitted to the collector or chief officer of the revenue, at the port in this kingdom to which the goods are conſigned, and to which the manifeſts reſpectively refer.

who is to cauſe a duplicate to be made, and endorſe the original,

maſter to get a duplicate to be tranſmitted to where the goods are conſigned.

V. And be it further enacted, That no ſort of wine ſhall be admitted to an entry on the importation thereof into this kingdom, in any ſhip or veſſel whatever, from any port or place beyond the ſeas, not belonging to or under the dominion of the crown of Great Britain, unleſs the maſter or other perſon having or taking the charge or command of every ſhip or veſſel importing the ſame, ſhall before his departure from the port or place, where ſuch wine is ſhipped or laden on board, verify upon oath, the truth of the contents of the ſaid manifeſt or manifeſts, in reſpect of the ſaid wine, before his Majeſty's conſul, or chief officer, if his Majeſty ſhall have any ſuch reſident at or near the port or place, where ſuch wine ſhall be laden or taken on board, which oath the ſaid conſuls, or other officers, are hereby reſpectively authorized and required to adminiſter.

Maſters of veſſels importing wines except from dominions of Great Britain, to make oath of the truth of the manifeſt before his departure from where ſhipped.

VI. And be it further enacted, That if any goods ſhall be imported or brought into this kingdom in any ſhip, or veſſel whatever belonging in the whole, or in part to his Majeſty's ſubjects, from any port or place whatever in foreign parts, without ſuch manifeſt or manifeſts, or content or contents in writing, or if any ſuch goods ſhall not be included and deſcribed therein, or ſhall not agree therewith, or if any wine ſhall be imported, or brought into this kingdom by any ſuch ſhip or veſſel, without a manifeſt or manifeſts, content or contents ſo verified as aforeſaid, in every ſuch caſe the maſter or other perſon having or taking the charge or command of ſuch ſhip or veſſel, ſhall forfeit a ſum of money equal to double the value of ſuch goods, together with the full duties payable on the ſame, and every ſuch ſhip or veſſel may be detained until the ſaid penalties ſhall be paid or ſecured.

Goods imported from foreign parts in ſhips belonging to ſubjects without ſuch manifeſt,

or not included therein,

or wine, except as aforeſaid,

the maſter forfeits double the value beſides the duty.

VII. And be it further enacted, That every maſter, commander, or other perſon or perſons taking charge of any ſhip or veſſel, having

Maſter of veſſel with tobacco from Great Britain, Ame-

having tobacco which ſhall have been loaden on board at any port or place whatſoever in Great Britain, or any of his Majeſty's plantations in America, or the Weſt Indies, ſhall upon his arrival at his port of diſcharge in this kingdom, and at the time that he makes his report of his ſhip at the cuſtom-houſe, deliver to the collector of the ſaid port, who is hereby required, and directed to deliver the ſame to the land-waiters appointed for the delivery of ſuch ſhip or veſſel, the manifeſt or content of the lading of his ſhip or veſſel, which he received from the collector, comptroller, or other officer of the cuſtoms, at the port or other place where he took in his lading; and if any maſter, commander, or other perſon or perſons, taking charge of any ſuch ſhip or veſſel, ſhall neglect or refuſe to deliver ſuch manifeſt or content to the collector of the port, at the time he makes his report of his ſhip at the cuſtom-houſe at the port of his diſcharge, he and they ſhall forfeit the ſum of one hundred pounds, and it ſhall and may be lawful for any officer of the revenue to ſeize and detain ſuch ſhip until the ſaid ſum of one hundred pounds ſhall be paid; and all ſuch tobacco ſo imported or brought into this kingdom, ſhall be ſubject and liable to the ſame duties as tobacco not of the growth or produce of Great Britain, North America, or the Britiſh plantations.

rica, or Weſt Indies, to deliver the manifeſt thereof to the collector,

who is to give it to the landwaiter,

penalty on ſuch maſter neol.

and the tobacco liable to alien's duty.

VIII. And be it further enacted, That every maſter, or other perſon having or taking the charge or command of any ſhip or veſſel belonging in the whole, or in part to his Majeſty's ſubjects, laden with goods as aforeſaid, and bound to any port or place in this kingdom, ſhall on his arrival, within four leagues of the coaſt thereof upon demand, produce all and every ſuch manifeſt or manifeſts, or content or contents in writing, which ſuch maſter or other perſon is by this act directed and required to have on-board his ſaid ſhip or veſſel, to ſuch officer or officers of his Majeſty's cuſtoms or exciſe as ſhall firſt come on board his ſaid ſhip or veſſel, for his or their examination and inſpection, and ſhall deliver to ſuch officer or officers a true copy thereof reſpectively, which copy ſhall be provided and ſubſcribed by the ſaid maſter or other perſon, having or taking the charge or command of ſuch ſhip or veſſel, and that the ſeveral and reſpective officers to whom the original manifeſt ſhall have been ſo produced, ſhall certify upon the back thereof, that the ſame was produced, and alſo the day and year on which the ſame was ſo produced, and that ſuch copy or copies as aforeſaid, were to him or them delivered, and ſhall likewiſe certify upon the back of ſuch copy or copies the day and

Maſters of veſſels belonging to ſubjects laden as aforeſaid, when within 4 leagues of the coaſt, ſhall produce ſuch manifeſt on demand of an officer,

and deliver a copy,

officer to certify on the back of the original, and the copy as herein.

year on which the ſame was or were produced, and ſhall forthwith tranſmit ſuch copy or copies to the reſpective collectors, or other chief officers of the ſeveral ports, to which the goods by ſuch manifeſt or manifeſts ſhall appear reſpectively to be conſigned, and that the ſaid maſter or other perſon ſo having or taking the charge or command of any ſuch ſhip or veſſel, ſhall in like manner produce to the officer or officers of his Majeſty's cuſtoms or exciſe who ſhall firſt come on board ſuch ſhip or veſſel, upon her arrival within the limits of any port of this kingdom in which the cargo, or any part thereof is intended to be diſcharged or landed, ſuch manifeſt or manifeſts, or content or contents in writing as aforeſaid, and ſhall alſo deliver to him or them a true copy or copies thereof, ſuch copy or copies alſo to be provided and ſubſcribed by the ſaid maſter or other perſon having or taking the charge or command of ſuch ſhip or veſſel, the production of which ſaid manifeſt or manifeſts, or content or contents in writing, and the delivery of ſuch copy or copies thereof to be delivered as is by this act directed, ſhall alſo be certified to have been ſo produced and delivered as aforeſaid by the ſaid officer or officers of his Majeſty's cuſtoms or exciſe, who ſhall ſo firſt come on board the ſaid ſhip or veſſel on her arrival within the limits of any ſuch port upon the back of the ſaid original manifeſt or manifeſts, or content or contents in writing, with the particular day and year, and the time when ſuch manifeſt or manifeſts, or content or contents in writing was or were produced to ſuch officer or officers, and when he they ſo received the ſaid copy or copies thereof, and ſuch officers are hereby reſpectively required forthwith to tranſmit, or cauſe to be tranſmitted, the ſaid copy or copies of the ſaid manifeſt or manifeſts, or content or contents in writing to the collector or other chief officer of that port.

and tranſmit the copy to the port the goods are conſigned to, manifeſt to be produced, and copy given when veſſels arrive within limits of the port at which the cargo, or a part is to be diſcharged, &c.

IX. Provided always, That nothing herein contained ſhall be conſtrued to extend to require of ſuch maſter, or other perſon having or taking the charge or command of ſuch ſhip or veſſel, the delivery of more than one copy of the manifeſt or manifeſts, content or contents reſpectively, which he is hereby directed to have on board to the officer or officers aforeſaid, who ſhall firſt come on board of ſuch ſhip or veſſel within four leagues of the coaſt of this kingdom, and to none other who ſhall afterwards come on board within the diſtance aforeſaid, and one other copy to ſuch officer or officers as ſhall firſt come on board within the limits of any port in this kingdom, and to none other who ſhall afterwards come on board within ſuch limits, if ſuch maſter or other perſon ſo having

No more than one copy of ſuch manifeſt need be delivered to the officers aforeſaid, when within 4 leagues of the coaſt,

and one when within limits of the port,

A. D. 1787. Chap. 28.

or taking the charge or command of any ſuch ſhip or veſſel ſhall produce to ſuch officer or officers reſpectively, his manifeſt or manifeſts, content or contents, with a certificate on the back thereof as aforeſaid.

If the original and certificate on the back be produced,

X. Provided alſo, That if any manifeſt or content herein directed to be delivered up to the collector or other chief officer of any port where ſuch ſhip or veſſel arrives, ſhall contain an account of goods not there to be landed, but which ſhall appear to be conſigned to ſome other port or place in this kingdom, then and in ſuch caſe, that the ſaid collector or other chief officer ſhall certify upon ſuch manifeſt under his or their hands, ſuch part of the cargo as ſhall there have been delivered, and ſhall then deliver back the original manifeſt to the maſter, or other perſon having or taking the charge or command of the ſhip or veſſel, and ſo in like manner as often as the caſe ſhall require, until ſuch ſhip or veſſel ſhall arrive at her laſt port or place of diſcharge.

When goods are in the manifeſt which are to be landed in another port, the collector to certify on it what have been landed.

If maſter of veſſel arriving as aforeſaid, do not produce ſuch manifeſt and give ſuch copy,

XI. And be it further enacted, That if the maſter or other perſon having or taking the charge or command of any ſhip or veſſel laden as aforeſaid, and bound to any port or place in this kingdom, ſhall not upon his arrival within the limits of any port in this kingdom as aforeſaid, or within four leagues of the coaſt thereof, produce ſuch manifeſt or manifeſts, or content or contents in writing, to the officer and officers of his Majeſty's cuſtoms or exciſe as aforeſaid, upon demand thereof, and alſo give ſuch copy or copies thereof as aforeſaid, to ſuch officer or officers, who ſhall firſt come on board ſuch ſhip or veſſel upon her arrival as aforeſaid, within any port in this kingdom, where the cargo, or any part thereof, is intended to be diſcharged or landed, or ſhall not give an account of the deſtination of ſuch ſhip or veſſel, or ſhall give a falſe account of the deſtination thereof, in order to evade the production of ſuch manifeſt or manifeſts, or content or contents in writing, the maſter or other perſon having or taking the charge or command of ſuch ſhip or veſſel, ſhall forfeit a ſum equal to double the value of the goods, together with the full duties due and payable thereon, and ſuch ſhip or veſſel may in like manner be detained until ſuch penalty ſhall be paid or ſecured, and if ſuch officer or officers firſt coming on board within the diſtance or limits aforeſaid, ſhall neglect or refuſe to certify on the back of ſuch manifeſt or manifeſts, or content or contents, the production thereof, and the delivery of ſuch copies reſpectively, as are herein directed and required to be delivered to ſuch officer or officers, every ſuch officer ſo neglecting or refuſing ſhall forfeit and pay the ſum of one hundred pounds.

and give an account of the deſtination of his ſhip, or giving a falſe one,

the penalty,

officers neglecting to certify on back of the manifeſt, forfeits 100l. each.

XII. And

Breaking bulk, &c. before coming to the proper place, &c.

XII. And be it further enacted, That if after the arrival of any ſhip or veſſel ſo laden with goods as aforeſaid, and bound to this kingdom, either when within the limits of any of the ports of this kingdom, or within four leagues of the coaſt thereof, bulk ſhall be broken, or any part of the cargo of ſuch ſhip or veſſel, ſhall be unladen or unſhipped with intention to be laid on land, or unſhipped for any other purpoſe whatever, out of ſuch ſhip or veſſel as aforeſaid, within the limits or diſtance aforeſaid, before ſuch ſhip or veſſel ſhall come to the proper place for the diſcharge of her cargo or any part thereof, and ſhall be there duly authorized by the proper officer or officers of the revenue to unlade the ſame, the maſter or other perſon having or taking the charge or command of ſuch ſhip or veſſel, and the mate or other perſon next in command ſhall reſpectively forfeit the ſum of two hundred pounds, except in caſe of unavoidable neceſſity and diſtreſs, of which neceſſity and diſtreſs the maſter or other perſon having or taking the charge or command of ſuch ſhip or veſſel, ſhall give notice to, and together with two or more of the mariners on board ſuch ſhip or veſſel ſhall make proof of upon oath before the collector or other chief officer of the port, within the limits of which ſuch neceſſity or diſtreſs ſhall happen, or before the collector or other chief officer of the firſt port in this kingdom, within the limits of which ſuch ſhip or veſſel ſhall afterwards arrive, if the ſaid neceſſity or diſtreſs ſhall have happened not within the limits of any port, but within four leagues of the coaſt of this kingdom, which oath the ſaid collector or other chief officer is hereby authorized and required to adminiſter.

the maſter and mate forfeit 200l. each.

unleſs in diſtreſs, which muſt be proved.

Goods ſtowed out of the main hold,

XIII. And be it further enacted, That if upon the arrival of any ſhip or veſſel within the limits of any port in this kingdom, for the diſcharge of the cargo or any part thereof, there ſhall be any goods, which from neceſſity or from the nature of the cargo muſt be unavoidably ſtowed, either in the cabbin or between the decks, or upon the decks, or in the ſteerage, forecaſtle, or other place or places, out of the main hold of any ſuch ſhip or veſſel, ſave and except ſuch part of the cargo as is ſtowed in the chains, or in other parts of the outſide of ſuch ſhip or veſſel, in ſuch caſe the officer or officers of the cuſtoms or exciſe who ſhall firſt go on board, ſhall before he or they ſhall leave the ſhip or veſſel, mark or ſeal ſuch ſeveral and reſpective packages in ſuch manner as ſuch officer or officers ſhall be directed by the commiſſioners of the revenue in this kingdom, or any three or more of them for the time being, and ſhall keep a particular account thereof, which mark or ſeal

to be marked by the officer.

A. D. 1787. Chap. 28.

ſhall not be altered, defaced or broken, before the goods contained in ſuch packages ſhall be reſpectively landed, either at the lawful quays, or at ſuch other places as ſhall from time to time be allowed for that purpoſe by ſpecial ſufferance, and leave of the commiſſioners of the revenue, and under the inſpection of ſuch officer or officers as they ſhall appoint to ſee ſuch packages opened.

If ſuch marks be altered, &c. the maſter and mate forfeit 200l. each.

XIV. And be it further enacted, That if any of the marks or ſeals, which ſhall have been put upon any of the packages as before directed, ſhall be altered, defaced or broken, by the maſter, or other perſon having or taking the charge or command of the ſhip or veſſel, on board of which ſuch offence or offences ſhall be committed, or by any of the crew, or ſhall be committed by any other perſon, with the privity or conſent of the ſaid maſter or other perſon having or taking the charge or command of ſuch ſhip or veſſel, every ſuch maſter or other perſon having or taking the charge or command of ſuch ſhip or veſſel, and alſo the mate or ſuch perſon as ſhall be next in command to ſuch maſter or other perſon having the charge and command as aforeſaid, ſhall for every offence ſo committed, forfeit two hundred pounds reſpectively.

Maſter of veſſel arriving as aforeſaid, to make entry within twenty-four hours, upon oath, of the built, tonnage, content, and lading of his ſhip, &c.

XV. And be it further enacted, That the maſter, or other perſon having or taking the charge or command of any ſhip or veſſel, in which ſuch goods ſhall be ſo imported or brought as aforeſaid into this kingdom, ſhall within twenty-four hours after the arrival of ſuch ſhip or veſſel at any port in this kingdom, make entry, upon oath, before the proper officer of the ſaid port, who is hereby authorized and required to receive and adminiſter the ſame, of the built, tonnage, contents, and lading of ſuch ſhip or veſſel, with the particular marks, numbers, and contents of every parcel of goods then laden on board ſuch ſhip or veſſel, to the beſt of his knowledge and belief, and alſo where, and in what port ſhe took in her lading, of what country built, how manned, who was maſter during the voyage, and who are owners thereof, under the penalty of the forfeiture of one hundred pounds; and the ſaid maſter or other perſon ſhall, at the time he ſo makes his report, on entry of his ſhip, upon oath as herein directed, deliver to the collector, or other chief officer of the ſaid port, the manifeſt or manifeſts, or content or contents, in writing as herein directed, to accompany their reſpective cargoes, and to be on board every ſhip or veſſel in which goods ſhall be ſo imported or brought as aforeſaid into this kingdom; and if the ſaid maſter, or other perſon having or taking the charge or command of any ſuch ſhip or veſſel, ſhall neglect or refuſe to deliver ſuch manifeſt

penalty 100l.

or manifeſts, or content or contents, in writing as aforeſaid, to the ſaid collector, or other chief officer of the ſaid port, at the time he ſo makes his report or entry of his ſhip, upon oath as herein directed, every ſuch maſter, or other perſon ſo having or taking the charge or command of ſuch ſhip or veſſel, ſhall for every ſuch offence forfeit the ſum of two hundred pounds, and ſuch ſhip or veſſel may in like manner be detained until ſuch penalty ſhall be paid or ſecured.

and muſt deliver the manifeſt or forfeit 200l.

XVI. And be it further enacted, That if any package whatever, which ſhall have been reported by the maſter, or other perſon having or taking the charge or command of any ſhip or veſſel, in manner by this act directed, ſhall be wanting, and not found on board ſuch ſhip or veſſel, in conformity to ſuch report, or if the goods reported ſhall not agree with the manifeſt or manifeſts, content or contents, or if either the report, or manifeſt or manifeſts, ſhall not agree with the cargo found on board of ſuch veſſel or veſſels, then, and in every ſuch caſe, the maſter, or other perſon having or taking the charge or command of ſuch ſhip or veſſel, ſhall forfeit the ſum of two hundred pounds, and ſuch ſhip or veſſel may in like manner be detained, until ſuch penalty ſhall be paid or ſecured.

If any package reported cannot be found, or the goods do not agree with the manifeſt,

the maſter forfeits 200l.

XVII. Provided nevertheleſs, That in caſe any goods ſhall be imported without ſuch manifeſt or manifeſts, or content or contents in writing, as is by this act directed, or in caſe the manifeſt or manifeſts, or content or contents, accompanying the goods, ſhall not agree with the report, or ſhall be defaced or incorrect, or ſhall not agree with the goods on board, and it ſhall be made to appear to the ſatisfaction of the commiſſioners of the revenue, that the cargo imported was wholly taken on board in foreign parts, naming the particular places where it was taken on board reſpectively, and that no part of the cargo has been unſhipped ſince it was taken on board, and that the manifeſt or content has been loſt or miſlaid, without fraud or colluſion, or that the ſame was defaced by accident, or was incorrect by miſtake, in ſuch caſe the penalties and forfeitures by this act inflicted ſhall not be incurred.

Said penalties not to be incurred if proof be made that the cargo was taken in foreign parts,

and no part was unſhipped,

and the manifeſt was loſt or defaced, or incorrect.

XVIII. Provided alſo, That in caſe any goods ſhall, from urgent neceſſity, be taken on board of any ſhip or veſſel, in any foreign port or place, for this kingdom, after ſuch manifeſt or manifeſts, or content or contents, as required by this act, ſhall have been atteſted in manner by this act directed, the maſter, or other perſon having or taking the charge or command of ſuch ſhip or veſſel, ſhall make out, or cauſe to be made out, and ſhall ſign a ſeparate manifeſt

If goods be taken on board in foreign parts through neceſſity after the manifeſt be miſlaid,

the maſter ſhall make out a ſeparate one of ſuch goods.

manifeſt or manifeſts, or content or contents of all ſuch goods as ſhall be ſo taken on board, which manifeſt or manifeſts, or content or contents, ſhall be ſubject to every proviſion in this act contained to all intents and purpoſes, in like manner as the manifeſt or manifeſts, or content or contents ſo atteſted as aforeſaid are ſubject to, and in ſuch caſe the penalties and forfeitures herein inflicted, with reſpect to goods imported without a manifeſt or content, ſhall not be incurred, if the urgent neceſſity of ſo taking ſuch goods on board, ſhall be made to appear to the ſatisfaction of the ſaid commiſſioners of the revenue.

If goods taken on board in foreign parts, ſhall after arrival within limits of any port, or 4 leagues of the coaſt be in any manner deſtroyed except in unavoidable neceſſity,

XIX. And be it further enacted, That if any goods ſo taken on board any ſhip or veſſel in any foreign port or place, ſhall after the arrival of ſuch ſhip or veſſel within the limits of any port of this kingdom, or within four leagues of the coaſt thereof, or after the firſt production of the manifeſt or manifeſts, or content or contents to the officers of the cuſtoms or exciſe in manner by this act directed, whether ſuch goods ſhall be inſerted in the ſaid manifeſt or manifeſts, or content or contents by this act directed, to accompany ſuch goods or not, be thrown overboard or ſtaved, or otherwiſe in any manner deſtroyed, except in caſe of unavoidable neceſſity, proof of which ſhall be made to the ſatisfaction of the commiſſioners of the revenue, the maſter or other perſon having or taking the charge or command of the ſhip or veſſel, on board of which ſuch offence ſhall be committed, ſhall forfeit two hundred pounds, and ſuch ſhip or veſſel may in like manner be detained, until ſuch penalty ſhall be paid or ſecured.

the maſter forfeits 200l.

Importers &c. within 20 days after the maſter makes his report, &c. ſhall make entry of the goods imported,

XX. And be it further enacted, That every importer, proprietor, or conſignee of any goods imported, or brought into this kingdom as aforeſaid, ſhall ſeverally and reſpectively within twenty days after the maſter or other perſon having or taking the charge or command of ſuch ſhip or veſſel ſhall have made his report or entry upon oath in manner by this act directed, or after the expiration of the time within which he is required by law ſo to do, make due entry in writing in the uſual and accuſtomed manner with the collector or other chief officer of the port where the ſhip or veſſel ſo laden as aforeſaid ſhall arrive, of all the goods ſo by them, and each of them reſpectively imported in ſuch ſhip or veſſel, or of which they, and each of them are the importers, proprietors, or conſignees reſpectively, and ſhall pay the full duties due and payable in ready money for ſuch goods within the time aforeſaid, and that if he or they reſpectively ſhall fail in ſo doing, it ſhall and may be lawful for the officers of the revenue to convey

and pay duty,

or the goods ſhall be put in the ſtores,

ſuch goods to his Majeſty's warehouſe for ſecurity of the duties; and if the full duties are not paid for ſuch goods within the ſpace of three calendar months from the time they ſhall be ſo brought to ſuch warehouſe, they ſhall and may be forthwith ſold, and the produce applied firſt towards payment of the duties and ſtorage, and ſuch charges as ſhall have been expended thereon, and the overplus, if any, ſhall be rendered and paid to the proprietor, or other perſon lawfully authorized to receive the ſame, any law, uſage, or cuſtom to the contrary notwithſtanding.

if duties not paid in 3 months, the goods to be ſold, application of the produce.

XXI. Provided nevertheleſs, That nothing herein before contained ſhall extend, or be conſtrued to extend to the ſelling of any goods, which may by law be entered and warehouſed upon bond, or ſecurity being given for the whole of the duties due thereon.

Not to extend to goods entitled to be warehouſed and bonded.

XXII. And be it further enacted, That from and after the firſt day of May, one thouſand ſeven hundred and eighty-ſeven, it ſhall not be lawful for any officer of his Majeſty's revenue in this kingdom, to permit or ſuffer any ſhip or veſſel to be cleared out for foreign parts from any port or place whatever in this kingdom, until the maſter or other perſon having or taking the charge or command of ſuch ſhip or veſſel, and the mate of ſuch ſhip or veſſel ſhall ſeverally and reſpectively give ſecurity to his Majeſty, his heirs and ſucceſſors, by bond, in the penalty of two hundred pounds; which ſecurity ſhall be taken by the collector or other principal officer at ſuch port or place, who is hereby authorized and required to take ſuch ſecurity, with condition that ſuch maſter or other perſon having or taking the charge or command of ſuch ſhip or veſſel, or ſuch mate, as the caſe may be, will not at any time thereafter land, or cauſe to be landed, any goods in any part of this kingdom in any manner which is or ſhall be prohibited by law, or take the ſame on board, in order to their being ſo landed, nor be anywiſe concerned, or aiding or aſſiſting in fraudulently importing, unſhipping, or landing the ſame, and will not hinder, moleſt, or oppoſe any of his Majeſty's officers of the cuſtoms or exciſe, or any other perſon or perſons aſſiſting them, or any of them in the due execution of their reſpective offices or employments, or until ſuch maſter or other perſon having or taking the charge or command of ſuch ſhip or veſſel, ſhall produce a certificate under the hand of the collector, or other chief officer of the revenue at ſome other port or place in this kingdom, of ſuch ſecurity having been before given at ſuch other port or place to ſuch collector or other chief officer by ſuch maſter and mate.

From 1ſt May, 1787, no veſſel ſhall be cleared out for foreign parts, till ſecurity be given by the maſter and mate as herein,

condition,

or until ſuch maſter produces a certificate of having given ſuch ſecurity in ſome other port of the kingdom.

A. D. 1787. Chap. 28.

No drawback or bounty upon export of goods in bales preſs packed, unleſs the names and ſpecies of goods, &c. be verified as herein.

XXIII. And be it further enacted, That there ſhall not be paid or allowed to any perſon whatſoever upon the exportation of any goods entitled to drawback or bounty upon exportation, any drawback, bounty, or allowance whatever, if the goods are in bales preſs packed, unleſs the ſeveral different names and ſpecies of the goods, and the quantities and qualities thereof reſpectively ſhall be verified by the reſpective perſon or perſons who ſo packed the ſame, or one of them, or ſuch other perſon or perſons who ſhall have actual knowledge of the contents of the bales ſo reſpectively preſs packed, in the following manner, that is to ſay, if the goods are packed at the port from whence they are to be exported, or within ten miles thereof, then by oath made and ſubſcribed upon the entry or cocket before the collector or other chief officer of ſuch port, who is hereby authorized to adminiſter the ſame; and if ſuch goods are packed at any greater diſtance than ten miles from the port from whence they are to be exported, then on the like oath made and ſubſcribed in manner aforeſaid, before ſome magiſtrate or juſtice of the peace for the county or place where ſuch perſon or perſons ſo packing the ſame ſhall arrive.

Maſters of veſſels as herein, to deliver to officers who board them all cockets received, for their inſpection, penalty 100l.

XXIV. And be it further enacted, That every maſter, or other perſon having or taking the charge or command of any ſhip or veſſel on board of which any goods ſhall be ſhipped for exportation to foreign parts from any port or place in this kingdom, ſhall upon demand produce and deliver to every officer of his Majeſty's cuſtoms or exciſe, who ſhall come on board his ſhip or veſſel, either within the limits of any port in this kingdom, or within four leagues of the coaſt thereof, all and every cocket or cockets delivered to him by the proper officer or officers of the revenue at the port or ports, place or places, where the ſhip or veſſel ſhall have been cleared out, for the examination and inſpection of every ſuch officer or officers, under the penalty of one hundred pounds; and if ſuch officer or officers ſhall find any of the goods on board ſuch ſhip or veſſel, not to correſpond with the cocket or cockets ſo produced, he or they is, and are hereby authorized and required to ſeize the ſaid goods, and the ſame ſhall be forfeited, or if ſuch officer or officers ſhall diſcover that any of the packages endorſed upon the cocket or cockets ſo produced, are not on board the ſaid ſhip or veſſel, the maſter or other perſon having or taking the charge or command of the ſhip or veſſel, ſhall forfeit the ſum of twenty pounds for each and every package contained in ſuch cocket or cockets, and not found.

if the goods do not correſpond with the cockets, they ſhall be forfeited,

if packages endorſed upon the cockets, are not on board, the maſter forfeits 20l. for each.

XXV. And

XXV. And be it further enacted, That no entry ſhall paſs, nor any debenture be made out upon exportation to foreign parts from this kingdom, of any goods whatever, which are entitled either to drawback or bounty upon exportation, but in the name of the real owner or owners, or proprietor or proprietors of the goods, if they or any of them are reſident in this kingdom, and that before ſuch owner or owners, or proprietor or proprietors ſhall receive the drawback or bounty, or any allowance to which ſuch goods may be entitled, or any part thereof, one or more of them, and not any broker or agent on his or their behalf, ſhall upon the debenture verify by oath his or their ſo being the real owner or owners, or proprietor or proprietors of ſuch goods, and alſo that the goods are really and *bona fide* exported to foreign parts, and have not been re-landed in this kingdom, any law, cuſtom, or uſage to the contrary notwithſtanding.

No entry ſhall paſs, nor debenture be made out upon export to foreign parts, of goods entitled to drawback for bounty, but in the name of real owner, if reſident, who ſhall make oath as herein.

XXVI. Provided always, That ſuch real owner or owners, or proprietor or proprietors of ſuch goods, if he or they ſhall not have purchaſed or obtained a right to, or property in the drawback to which ſuch goods are entitled, ſhall and is, and are hereby required at the time ſuch goods are entered for exportation, to acknowledge in writing, under his or their hands, upon the entry, the perſon or perſons who is, or are entitled to ſuch drawback, and ſuch perſon or perſons ſhall after the requiſites of this act are fully complied with, receive ſuch drawback, and the receipt of ſuch perſon or perſons upon the debenture ſhall be an acquittal and diſcharge for ſuch drawback.

Owners of ſuch goods to acknowledge who the perſon is, who is entitled to the drawback.

XXVII. Provided nevertheleſs, That nothing in this act ſhall extend, or be conſtrued to extend, to hinder or prevent the agent of any corporation or company trading by a joint ſtock, from making oath in the manner now by law allowed to entitle ſuch corporation or company to obtain any drawback or allowance upon the exportation of goods from this kingdom, nor to hinder or prevent any proprietor or proprietors of lands in any of his Majeſty's colonies or plantations, nor any perſon or perſons whatever, from exporting from any place other than that at which he or they reſide, if ſuch perſon or perſons ſhall reſide at a greater diſtance than twenty miles from ſuch place, any goods or commodities whatever, nor any perſon or perſons whatever from exporting from any place other than that at which he or they reſide, any goods whatſoever of Iriſh manufacture, being the property of ſuch perſon or perſons, by and in the name of an agent, and ſuch agent is hereby authorized to do and perform every act and thing to entitle the real proprietor or proprietors of the goods

Agents may make oath as allowed by laws, to enable corporations or companies to obtain drawbacks or allowances upon export,

proprietors of lands in colonies or plantations, and other perſons, may export goods as herein.

agents empowered to act.

A. D. 1787. Chap. 28.

goods to all and every bounty, drawback, or allowance due by law upon the exportation of ſuch goods, and to recover the ſame in as full and ample manner as if the real proprietor or proprietors was or were to act therein: provided, that ſuch agent ſhall teſtify upon oath on the back of the debenture, over and above what is already by law required to be teſtified upon oath, before the collector or other chief officer of the revenue, who is and are hereby reſpectively authorized to adminiſter the ſame, the name or names of the real proprietor or proprietors of the goods, and his or their known place of abode, and ſhall if required by the ſaid collector or other chief officer, give good and ſufficient reaſon for his knowledge of the place to which the goods are intended to be exported.

From 1ſt May, 1787, no bounty on goods to Great Britain,

XXVIII. Provided always, and it is hereby further enacted, That from and after the firſt day of May, one thouſand ſeven hundred and eighty-ſeven, no bounty or premium ſhall be paid or allowed for, or upon any goods whatſoever exported from this kingdom to Great Britain, and that no drawback, bounty or premium, ſhall be paid or allowed for, or upon any goods whatever exported from this kingdom to the iſlands of Guernſey or Jerſey, Alderney, Sark or Man, nor any debenture made out for ſuch drawback, bounty or premium, until a certificate ſhall be produced under the hands and ſeals of the collector, comptroller and ſurveyor of the cuſtoms, or any two of them belonging to ſuch port in Great Britain, or from the regiſter of certificates, or other chief officer of the cuſtoms in the ſaid iſlands of Guernſey or Jerſey, Alderney, Sark or Man, as ſuch goods ſhall have been reſpectively landed at certifying that the goods have been duly landed there, any law, cuſtom, or uſage to the contrary notwithſtanding.

and no drawback, bounty, or premium on goods to Guernſey, &c. nor debenture made out until certificate of being duly landed.

Regulation with reſpect to ſhipping goods entitled to drawbacks or bounties,

XXIX. And be it further enacted, That no goods whatever, entitled to drawback, bounty or premium, ſhall be carried or put on board any ſhip or veſſel whatever for exportation to foreign parts by any perſon or perſons whatſoever, except the proper officers of the revenue, other than ſuch perſon or perſons as ſhall be authorized for that purpoſe by licenſe, under the hands of the commiſſioners of the revenue, or any three of them, for the time being, who are hereby authorized to grant the ſame, and to require ſuch ſecurity as they may deem neceſſary by bond or otherwiſe, to be given by the perſon or perſons to whom they ſhall grant ſuch licenſe, for the actual delivery of the whole of the goods on board ſuch ſhip or veſſel to the officers of the revenue ſtationed on board, and for the faithful and incorrupt dealing in every reſpect of ſuch perſon or perſons, in regard to ſuch goods which ſaid perſons ſo to be licenſed as aforeſaid, ſhall and they

a perſon to be licenſed for delivering goods on board veſſels.

are

are hereby required upon carrying ſuch goods on board any ſhip or veſſel to give clear and full information thereof in writing, to the maſter or other perſon then in charge of ſuch ſhip or veſſel, for the better enabling the maſter to give notice as required by this act, previous to his clearing out with drawback or bounty goods, which licenſe when granted by the ſaid commiſſioners of the revenue, ſhall not be withdrawn by them, or the operation of the ſame in any manner hindered, obſtructed or prevented, unleſs either the perſon or perſons to whom ſuch licenſe ſhall have been granted, or ſome other perſon or perſons employed by him or them, and with his or their privity or conſent ſhall commit ſome act againſt the laws now made, or hereafter to be made, to ſecure the revenue of cuſtoms or exciſe or any of them, and ſhall be convicted thereof, in which caſe the ſaid commiſſioners ſhall, and they are hereby authorized and required to withdraw ſuch licenſe.

What perſons may be ſo licenſed.

XXX. Provided always, and be it further enacted, That the ſaid commiſſioners of the revenue ſhall, and they are hereby required to grant ſuch licenſe as aforeſaid, to all and every perſon and perſons who is, or are now by law entitled to carry or put on board ſuch goods, and who ſhall give ſuch ſecurity as the ſaid commiſſioners, or any three of them ſhall deem neceſſary, and to no other perſon or perſons whatever.

Veſſels inward or outwards bound, ſhall bring to for the officers,

XXXI. And whereas it has frequently happened, That ſhips or veſſels as well bound to this kingdom from foreign parts, as from this kingdom to foreign parts, have paſſed the uſual places appointed for ſtationing officers of the revenue on board of veſſels, and for relieving or landing ſuch officers without bringing to, for ſuch purpoſe: be it enacted, That the maſter or other perſon having or taking the charge or command of any ſhip or veſſel coming or arriving from foreign parts, ſhall not paſs ſuch uſual places, or ſuch other places as may hereafter be appointed for that purpoſe, by the ſaid commiſſioners of the revenue, or any three of them for the time being, without bringing to, and receiving the revenue officers on board, or being outward bound for foreign parts, ſhall not paſs without bringing to at ſuch uſual places, or ſuch places as ſhall be appointed as aforeſaid, for the purpoſe of the cargo being examined, and of relieving or landing ſuch officers, unleſs in caſe of unavoidable neceſſity or diſtreſs, to be made appear to the ſatisfaction of the ſaid commiſſioners, or any three of them for the time being, and that every ſuch maſter or other perſon who ſhall ſo paſs without bringing to for the purpoſes

A. D. 1787. Chap. 28.

aforeſaid, either inward or outward bound, ſhall for every ſuch offence forfeit and loſe the ſum of one hundred pounds.

penalty 100l.

XXXII. And be it further enacted, That from and after the paſſing of this act, any officer or officers of the revenue properly authorized, to examine any ſhip or veſſel, or the cargo on board thereof, ſhall at all times have free acceſs to the cabbin, and every other part or place in ſuch ſhip or veſſel, and in caſe any places within the cabbin, forecaſtle, ſteerage, or any other part of the ſhip, or any boxes, cheſts, or other thing contained therein, ſhall be locked or in any manner faſtened, and the keys ſhall be withheld, or the places ſhall not be opened for ſuch officers reſpectively, on their requiring the ſame of the maſter or other perſon having or taking the charge or command of ſuch ſhip or veſſel, ſuch officer or officers, if they are of a degree ſuperior to tidewaiters or boatmen, ſhall and are hereby authorized and empowered to open the ſame in the beſt manner they can, and are hereby indemnified for ſo doing, but if ſuch officers, ſhall be of no higher claſs than tidewaiters or boatmen, they ſhall and are hereby required to ſend for their ſuperior officer, who is hereby in like manner authorized to open or cauſe the ſame to be opened, and ſhall be, and is hereby indemnified for ſo doing.

From paſſing this act, officers qualified ſhall have acceſs to all parts of the ſhip,

if any box, &c. ſhall not be opened on demand,

ſuch officers if a degree ſuperior to tidewaiters or boatmen may open ſuch,

if tidewaiters or boatmen, they are to ſend for their ſuperior officer.

XXXIII. And be it further enacted, That the ſeveral regulations in this act contained, except where the time for commencement thereof, is otherwiſe in this act fixed and provided for, ſhall commence from and after the following periods, viz. in reſpect of ſhips or veſſels coming from any part of Europe from and after the firſt day of May, one thouſand ſeven hundred and eighty-ſeven, in reſpect of ſhips or veſſels coming from any part of Africa or America, from and after the twenty-ninth day of September, one thouſand ſeven hundred and eighty-ſeven, and in reſpect to ſhips or veſſels coming from Aſia, from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight.

Periods at which the regulations in this act are to commence.

XXXIV. And be it further enacted, That all and every the fines, penalties, and forfeitures inflicted by this act, ſhall and may be ſued for, recovered, levied, and applied in ſuch manner and form, and by ſuch ways and means, and with ſuch powers and authorities, as are preſcribed, directed, and appointed in and by an act of Parliament made in the fourteenth and fifteenth years of the reign of his late Majeſty Charles the ſecond, entitled, *An act for ſettling of the exciſe or new impoſt upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted*, as fully and effectually to all intents, conſtructions, and purpoſes,

Fines and forfeitures to be ſued for, &c. as by 14 & 15 C. 2.

as if the ſame were particularly mentioned and expreſſed, and re-enacted in the body of this preſent act, with the like remedy of appeal to and for the party or parties who ſhall think him, her, or themſelves aggrieved or injured, as in and by the ſaid act is provided. A. D. 1787.

CHAP. XXIX.

An Act for granting to His Majeſty, the ſeveral Duties therein mentioned, and for the better Regulation of Lottery Offices.

Preamble.

TOWARDS raiſing the ſupply granted to your Majeſty, and for the better regulation of offices kept for the ſale of lottery tickets, and to prevent the committing of frauds by perſons keeping ſuch offices, we your Majeſty's moſt dutiful and loyal ſubjects the commons of Ireland in parliament aſſembled, do preſent to your Majeſty the ſeveral duties herein after mentioned, and do beſeech your Majeſty, that it may be enacted: and be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That from and after the firſt day of May, one thouſand ſeven hundred and eighty-ſeven, until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight incluſive, there ſhall throughout this kingdom be paid unto your Majeſty, your heirs and ſucceſſors, for the ſeveral matters and things herein after mentioned, which ſhall be engroſſed, written, or printed at any time from the firſt day of May, one thouſand ſeven hundred and eighty-ſeven, to the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight incluſive, the ſeveral and reſpective rates, impoſitions, duties, charges, and ſums of money herein after reſpectively expreſſed, that is to ſay, for and upon every piece or ſkin of vellum or parchment, or piece or ſheet of paper, on which ſhall be engroſſed or written during the time aforeſaid, any licenſe to keep a lottery office, there ſhall be paid the ſum of one hundred pounds; for and upon every piece or ſkin of vellum or parchment, or piece or ſheet of paper, on which there ſhall be engroſſed or written during the time aforeſaid, any inſurance of a lottery ticket, the ſum of four pence; and that an additional duty of one penny be paid during the time aforeſaid, on every almanack, calendar, or Dublin directory, for any

From 1ſt May, 1787, to 25 March, 1788, the duties herein ſhall be raiſed,

licenſe to keep a lottery office, 100l.

4d. every inſurance,

1d. additional on every almanack, calendar, or

A. D. 1787. Chap. 29.

any one particular year, or for any time leſs than a year, which ſhall be printed on one ſide only of any ſheet or piece of paper; and an additional duty of two pence on every other almanack, calendar, or directory for any one particular year.

Dublin directory, printed on one ſide of a ſheet of paper, and 2d. on all others.

II. And be it enacted, That the ſaid ſeveral duties ſhall be levied, collected, and paid to your Majeſty, your heirs and ſucceſſors, in like manner, and with ſuch powers and authorities, and under and ſubject to ſuch proviſions, penalties, forfeitures, and puniſhments as are ſeverally enacted and preſcribed in an act paſſed this ſeſſion of Parliament, entitled, *An act for granting to his Majeſty, his heirs and ſucceſſors, ſeveral duties therein mentioned, to be levied by the commiſſioners for managing the ſtamp duties.*

To be levied as by ſtamp act.

Said 100l. to be in lieu of all other ſums for licenſes.

III. And be it enacted, That the aforeſaid duty of one hundred pounds upon each and every ſuch licenſe as aforeſaid, ſhall be in lieu of any other ſum or ſums by any former act or acts required to be paid to your Majeſty, your heirs and ſucceſſors, by any perſon taking out any ſuch licenſe.

The ſtamps to be uſed on ſuch licenſe.

IV. And be it enacted, That in marking and ſtamping any vellum, parchment, or paper, with the aforeſaid duty of one hundred pounds, ſo many impreſſions of ſuch one or more of ſuch types, marks, or ſtamps, as have been kept or uſed at the head office of the ſaid commiſſioners in Dublin, for denoting or marking on vellum, parchment, and paper, any duties by the ſaid recited act, or any former act, granted on ſtamped vellum, parchment, or paper, the ſums marked or denoted by, which ſhall in the whole amount to the ſum of one hundred pounds, may be uſed for marking and impreſſing vellum, parchment, and paper, with the ſaid duty of one hundred pounds by this act granted.

From 1ſt May, 1787, no office to be kept for ſale of tickets, &c. nor ſhall leſs be ſold by any perſon than in tickets at one time, unleſs licenſed.

V. And be it further enacted, That from and after the firſt day of May, one thouſand ſeven hundred and eighty-ſeven, no perſon ſhall publickly or privately ſet up, exerciſe, keep, or open by himſelf, herſelf, or any other perſon or perſons, any office or place for buying, ſelling, inſuring, regiſtering, giving, or otherwiſe dealing in tickets, or chances, or ſhares thereof, or in the number or numbers of any ticket or tickets in any Iriſh or Britiſh lottery whatſoever, or ſhall ſell or diſpoſe of at any one time, any ſingle ticket, or any number of tickets in any lottery leſs than ten ſuch lottery tickets, or ſhall by writing or printing publiſh the ſetting up or uſing of any ſuch office or place, or ſhall grant, ſign, or underwrite any policy or agreement for the inſurance of

any

any ticket, or ſhall take or receive any premium or conſideration to make any ſuch inſurance, without having taken out a licenſe for that purpoſe, under the hands and ſeals of two or more of the managers and directors of lotteries in this kingdom for the time being, which licenſe ſhall continue in force until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, and no longer, or until the end of the drawing of any lottery, which ſhall have begun to be drawn before the ſaid day, and ſhall not then be finiſhed, and no longer.

continuance of the licenſe.

VI. And be it further enacted, That every ſuch licenſe ſhall ſet forth the true name and place of abode of the perſon or perſons taking out the ſame, and alſo the place where ſuch buſineſs or dealing ſhall be carried on, and no one licenſe which ſhall be granted by virtue of this act ſhall authorize or empower any perſon or perſons to whom the ſame ſhall be granted, to buy, ſell inſure, regiſter, or otherwiſe deal in any tickets or chances, or parts thereof, or in the number or numbers of any ticket or tickets in any lottery whatſoever, in any other houſe or place than ſuch one houſe or place as ſhall be expreſſed in ſuch licenſe.

What the licenſe ſhall contain,

no ſecond office to be kept under one licenſe.

VII. And be it enacted, That no ſuch licenſe as aforeſaid, ſhall be granted to any perſon or perſons, unleſs at the time of granting of ſuch licenſe, it ſhall appear to the ſaid commiſſioners of the lottery, by a certificate from the officer for the time being, appointed for ſtamping ſhares of lottery tickets, that ſuch perſon or perſons hath or have depoſited with the ſaid officer for ſtamping ſhares of lottery tickets, not leſs than one hundred lottery tickets, if ſuch tickets be tickets in an Iriſh lottery, to be divided in ſuch ſhares as the perſon or perſons depoſiting the ſame ſhall require, agreeably to the acts now of force for dividing tickets into ſhares, and to this act; and if ſuch perſon or perſons require a licenſe for keeping more than one lottery office, he, ſhe, or they ſhall in like manner depoſite with the ſaid commiſſioners, not leſs than one hundred tickets in any Iriſh lottery for each ſuch office, for the keeping of which he or ſhe ſhall require a licenſe.

No licenſe to be granted to any perſon who does not depoſite 100 Iriſh tickets to be divided into ſhares,

100 tickets to be lodged in ſame manner for each office.

VIII. And be it enacted, That any ſhare in any ticket in any Britiſh lottery, not leſs than one ſixteenth part or ſhare of ſuch ticket may be ſold, any former act to the contrary notwithſtanding, provided the ſame ſhall be ſold according to the ſeveral rules and regulations, and under the ſame prohibitions and reſtrictions as by this act, or any other act are preſcribed, directed, and appointed for ſelling tickets and ſhares of tickets, in any lottery eſtabliſhed in this kingdom; and that all perſons whatſoever, who

Any ſhare not leſs than one-ſixteenth of an Engliſh ticket may be ſold according to the rules by law for ſelling tickets,

A. D. 1787. Chap. 29.

ſame regulations, &c. to be obſerved in ſelling Engliſh and Iriſh tickets.

ſhall ſell ſuch ſhares of tickets as aforeſaid, ſhall for, and in reſpect of their ſelling or otherwiſe dealing in the ſame, be ſubject to the like rules, regulations, prohibitions, and reſtrictions, and be ſubject and liable to the like penalties and forfeitures for any breach thereof, and to the like remedies for recovery of the ſame, as by this or any other act as aforeſaid, perſons ſelling or dealing in any tickets in Iriſh lotteries are ſubject and liable to, as fully and effectually to all intents, conſtructions, and purpoſes, as if the ſame were particularly mentioned and expreſſed, and re-enacted in the body of this preſent act.

Whole tickets may be inſured,

IX. And be it enacted, That from and after the firſt day of May, one thouſand ſeven hundred and eighty-ſeven, it ſhall and may be lawful for any perſon actually poſſeſſed of any whole undrawn ticket, in any lottery now eſtabliſhed, or hereafter to be eſtabliſhed by law in this kingdom, or in Great Britain, to make, or cauſe to be made, any inſurance on his or her ticket, for the indemnifying himſelf, or herſelf, againſt any loſs which he or ſhe may ſuſtain by adventuring in the ſaid lottery, for, or by reaſon of ſuch ticket, ſo as every contract or agreement for ſuch inſurance be reduced into writing before the time of ſuch ticket being drawn in the ſaid lottery, and be duly ſtamped in manner herein directed, and ſo as the name of the poſſeſſor of ſuch ticket, at the time of ſuch inſurance, the number thereof, the lottery to which ſuch ticket ſhall belong, and the amount of the premium received thereon, and the name and ſurname, or names and ſurnames of the perſon or perſons ſubject to pay the ſum aſſured, be reſpectively inſerted and expreſſed in ſuch agreement, and ſo as ſuch contract or agreement be ſigned with the name and ſurname of ſome one of ſuch perſons, or of ſome perſon on his, her, or their behalf, and ſo as every ſuch inſurance be made upon a whole ticket only, on condition to pay the full amount, or value thereof; and that no more than one ticket ſhall be inſured by any one policy, contract, or agreement, and not otherwiſe, any thing contained in any former law to the contrary notwithſtanding.

what the policy of inſurance is to contain,

no more than 1 ticket in 1 policy.

No vellum, parchment, or paper, ſtamped with ſaid duty of 4d. ſhall be given to perſons not licenſed,

X. And be it enacted, That no officer appointed for ſtamping vellum, parchment, and paper, with any duties granted on ſtamped vellum, parchment, and paper, ſhall deliver to any perſon any vellum, parchment, or paper ſtamped with the ſaid duty of four pence, unleſs ſuch perſon ſhall have been lawfully authorized by licenſe as aforeſaid, to inſure lottery tickets, nor unleſs the form of the policy, contract, or agreement to inſure, be printed on ſuch

paper, and contain the name or names of the perſon or perſons, to whom ſuch licenſe ſhall be reſpectively granted, printed on ſuch vellum, parchment, or paper.

form of policy, &c. printed thereon.

XI. And be it further enacted, That if from and after the firſt day of May, one thouſand ſeven hundred and eighty-ſeven, any perſon or perſons ſet up, exerciſe, or keep any office or place for buying, ſelling, inſuring, regiſtering, or otherwiſe dealing in any tickets or chances, or parts or ſhares thereof, or in the number or numbers of any ticket or tickets in any lottery, or ſhall by writing or printing publiſh the ſetting up, or uſing of any ſuch office or place, or ſhall ſell any ticket, or ſhare of a ticket in any lottery, or ſhall grant, ſign, or underwrite any policy or agreement for the inſurance of any ticket, or ſhall take or receive any premium or conſideration to make any ſuch inſurance, without having taken out ſuch licenſe as aforeſaid, or if any perſon ſhall act as a ſervant, clerk, agent, or otherwiſe, in any ſuch office or place, for the keeping of which ſuch licenſe as aforeſaid ſhall not have been granted, or if any perſon ſhall inſure any one number for any ſum leſs than the value or price of a whole ticket, or ſhall write any policy, contract, or agreement to inſure any ticket, which ſhall not have been duly ſtamped with the ſaid duty of four pence, or ſhall write, or make any ſuch policy, contract, or agreement, by which more than one ticket ſhall be inſured, or in any manner, other than is directed by this act, every ſuch perſon, for each and every ſuch offence, ſhall reſpectively forfeit the ſum of one hundred pounds; and every ſuch perſon, upon the view of any magiſtrate, or being thereof convicted by the oath of any credible witneſs before any magiſtrate, ſhall by warrant under the hand and ſeal of ſuch magiſtrate be committed to gaol, until he or ſhe have paid the ſaid ſum of one hundred pounds, and all books and papers relating to any lottery which ſhall be found in any ſuch office, for the keeping of which ſuch licenſe as aforeſaid ſhall not have been granted, ſhall and may be ſeized and carried away by any ſuch magiſtrate, or by his order.

Perſons who keep any office, &c. ſelling tickets, or who deal in ſuch as herein, without being licenſed,

or act as clerk, &c. in an office not licenſed,

or inſure a number for leſs than the value of a whole ticket,

or write a policy not ſtamped, &c.

forfeit 100l.

committed to gaol till paid,

books &c. may be ſeized.

XII. And be it enacted, That every perſon who ſhall make, print, or publiſh, or cauſe to be made, printed, advertiſed, or publiſhed, propoſals or ſchemes for advancing ſmall ſums of money by ſeveral perſons, amounting in the whole to large ſums, to be divided amongſt them by the chances of the prizes in any lottery eſtabliſhed or allowed by act of parliament in Ireland or Great Britain, or ſhall deliver out, or cauſe to be delivered out any ticket or tickets, or any other writing, agreement, or certificate purporting, or ſignifying, that the holder thereof ſhall be

Perſons who make, print, or publiſh ſchemes as herein deſcribed, forfeit 100l.

entitled to any ſhare or chance of any number, to depend upon the drawing of ſuch lottery, or that ſuch holder is enrolled a member of any ſociety to which ſuch number may belong, or from which any benefit may by ſuch number ariſe to the perſon advancing ſuch ſums, to entitle them to a ſhare of the money ſo advanced, on acceding to ſuch propoſals or ſchemes, or ſhall make, print, or publiſh, or cauſe to be made, printed, or publiſhed, any propoſal or ſcheme of the like kind or nature, or under any denomination, name, or title whatever, and ſhall thereof be convicted in manner aforeſaid, ſhall for every ſuch offence forfeit the ſum of one hundred pounds, to be recovered in the ſame manner as the other penalties by this act are appointed to be recovered; and if ſuch perſon ſhall have obtained a licenſe or licenſes to keep a lottery office or offices, ſuch licenſe or licenſes ſhall be void.

and if licenſed, it ſhall be forfeited.

Diſpoſal of penalties and forfeitures.

XIII. And be it enacted, That one half of all penalties and forfeitures recovered for any offence againſt this act ſhall be to the uſe of your Majeſty, your heirs and ſucceſſors, and the other half to the perſon or perſons who ſhall proſecute for the ſame, and every perſon ſo proſecuting ſhall be received as a competent witneſs, and the moiety which ſhall belong to your Majeſty, your heirs and ſucceſſors, and which ſhall be received by any officer in the execution of this act, ſhall be paid into the hands of the receiver general of the ſtamp duties for the time being.

Separate accounts to be kept of duties, fines, and forfeitures, how to be applied.

XIV. And be it enacted, That a ſeparate and diſtinct account of all monies ariſing by the ſaid duties on licenſes and policies of inſurance, and by the ſaid fines and forfeitures, ſhall be kept by the proper officer, and the ſame, or a ſufficient part thereof, ſhall be applied to defray the charges and expences of managing and drawing any lottery or lotteries in this kingdom, in ſuch manner as the lord lieutenant, or other chief governor or governors of this kingdom for the time being ſhall direct, and that the reſidue thereof, if any, ſhall be applied towards defraying the expences of your Majeſty's government, and that a like account be kept of the produce of the ſaid additional duties on almanacks, calendars, and Dublin directories, and that the ſame ſhall be applied and diſpoſed of in ſuch manner as parliament ſhall direct.

like account kept of additional duties on almanacks, &c.

Perſons ſued for any thing done in purſuance hereof, may plead the general iſſue, &c.

XV. And be it further enacted, That if any perſon or perſons ſhall at any time or times be ſued, moleſted, or proſecuted for any thing by him or them done or executed in purſuance of this act, or of any clauſe, matter, or thing herein contained, ſuch perſon or perſons may plead the general iſſue, and give the ſpecial matter in evidence for his, her, or their defence, and if upon the trial, a

verdict ſhall paſs for the defendant or defendants, or the plaintiff or plaintiffs, ſhall be non-ſuited, then ſuch defendant or defendants ſhall have treble coſts awarded to him or them againſt ſuch plaintiff or plaintiffs. A. D. 1787. treble coſts to defendants.

XVI. And be it further enacted, That the ſix pence *per* pound, and all other fees which ſhall or may be payable to the vice-treaſurer or vice-treaſurers, receiver, or paymaſter-general, clerk of the pells, or any other officer or officers of this kingdom, upon iſſuing or payment of any ſum or ſums of money which ſhall or may ariſe out of, or ſhall or may be received for, or on account of the ſeveral duties and aids hereby granted to your Majeſty, ſhall be applied by the ſaid vice-treaſurer or vice-treaſurers, receiver or pay-maſter general, for the uſe of your Majeſty, your heirs and ſucceſſors, in aid and addition to the duties hereby granted, ſhall be duly accounted for by him or them. No fees to vice-treaſurer, &c.

CHAP. XXX.

An Act for directing the Application of the Funds granted by Parliament, for promoting and carrying on Inland Navigations in this Kingdom, and for the Purpoſes therein mentioned.

WHEREAS the funds granted to the corporation for promoting and carrying on inland navigations in Ireland, expired on the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſix: and whereas it has been deemed expedient that the powers and authorities given by law, to the ſaid corporation ſhould ceaſe: be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent parliament aſſembled, and by the authority of the ſame, That the ſaid corporation ſhall ceaſe to be a corporation, and ſhall, and is hereby declared to be diſſolved, and that all powers and authorities whatever, veſted in the ſaid corporation, or in any commiſſioners, officers, ſervants, agents, or other perſons employed, appointed or authorized by them, ſhall ceaſe, and be, and they are hereby declared to be null and void. The corporation for promoting and carrying on inland navigation, is hereby diſſolved.

II. Provided always, That all tolls, rates, and duties which have been, or ſhall be impoſed by the ſaid commiſſioners, purſuant to the powers veſted in them by law, on any navigable canal or river, The tolls, &c. impoſed by ſaid commiſſioners to be continued, and applied

A. D. 1787. Chap. 30.

river, with the penalties for enforcing their better collection, ſhall continue to be raiſed, collected and enforced, by the perſon or perſons ſeverally empowered to collect or enforce the ſame, and ſhall be by them paid or applied for the ſeveral purpoſes for which they are at preſent applicable, or in ſuch other manner as ſhall be hereafter directed by parliament, unleſs herein otherwiſe particularly directed.

in ſame manner, unleſs otherwiſe directed hereby.

III. And be it further enacted, That within twenty-one days after the paſſing of this act, or ſuch further time as the commiſſioners of impreſt accounts ſhall think neceſſary, the ſaid corporation ſhall lay before the commiſſioners of impreſt accounts, all books, papers, accounts, maps, plans, ſurveys, eſtimates, and other matters, reſpecting their proceedings or the execution of the truſt repoſed in them, and now in their poſſeſſion, or in the poſſeſſion of any local commiſſioners or officers appointed by them, by virtue of, or in conſequence of ſuch appointment, ſhall deliver the ſame to the auditor of impreſt accounts, to be by him kept and preſerved, and that the ſaid corporation ſhall cauſe a true and accurate account of all ſuch books, papers, accounts, maps, plans, ſurveys, eſtimates, and other matters as aforeſaid, as are now in their poſſeſſion, or in the poſſeſſion of any local commiſſioners or officers as aforeſaid, to be made out and delivered to the ſaid auditor under their ſeal, within twenty-one days after the paſſing of this act, or ſuch further time as the commiſſioners of impreſt accounts ſhall think neceſſary.

All books, &c. of ſaid corporation to be laid before the commiſſioners of impreſt accounts.

IV. And whereas the ſaid corporation has not accounted before the commiſſioners of impreſt accounts, as by law required: and whereas the ſaid corporation have employed and maintained, at high ſalaries, a ſecretary, and alſo an accountant; and the local commiſſioners of many of the navigations have alſo employed and maintained treaſurers at high ſalaries, and the ſaid ſeveral officers ought, if they had duly performed the duties incumbent on them, and for which their ſalaries were given, to have kept their accounts reſpectively, in ſuch manner as to have enabled the ſaid corporation, long ſince, to have accounted before the ſaid commiſſioners: be it further enacted, That in caſe Richard Baggs, eſquire, the ſecretary to the ſaid corporation, and treaſurer to the local commiſſioners of the Barrow and Shannon navigations, and in caſe John Mitchell, eſquire, the accountant to the ſaid corporation, ſhall not before the firſt day of Auguſt next, furniſh, to the ſatisfaction of the ſaid commiſſioners of impreſt accounts, a full and perfect account of the monies granted to, and expended by the ſaid corporation, and by the local commiſſioners of the ſaid navigations,

If Richard Baggs and John Mitchell, eſquires, do not before 1ſt Auguſt next, furniſh to commiſſioners of impreſt accounts a perfect account of monies.

gations, as far as the books, papers, accounts, vouchers, or other articles in their poſſeſſion reſpectively, or in the poſſeſſion of the ſaid corporation, ſhall enable them reſpectively to do, then, and in ſuch caſe, each of them omitting ſo to do, ſhall and ought to be deemed to have been guilty of neglect of duty; and all money paid to him for the laſt ten years, by way of ſalary or gratuity, by the ſaid corporation or local commiſſioners, ſhall be deemed to have been paid without due conſideration, and ſhall be by him repaid to his Majeſty, his heirs and ſucceſſors, and in caſe of non-payment thereof, within ſix months after the ſaid commiſſioners ſhall have reported to his grace the lord lieutenant, or other chief governor or governors of this kingdom, that he has not given in ſuch ſatisfactory account as aforeſaid, ſhall be ſued for, and recovered by the ſame ways and means, and in like manner as any debt due to his Majeſty is or may by law be ſued for and recovered; and for the purpoſes aforeſaid, the ſaid commiſſioners of impreſt accounts ſhall permit the ſaid Richard Baggs and John Mitchell, with ſuch proper clerks or perſons as they ſhall chooſe, to inſpect, examine, and copy ſuch of the ſaid ſeveral books, accounts, vouchers, and other papers which ſhall be ſo delivered to them, as they ſhall chooſe, either by delivering the ſame to them, or giving them free acceſs thereto at all reaſonable hours, until the firſt day of Auguſt next, at the impreſt office, as the ſaid commiſſioners ſhall deem moſt expedient.

money granted to, and expended by ſaid corporation, &c. they ſhall be deemed guilty of neglect of duty;

ſums paid to him as ſalary, &c. for the laſt ten years, ſhall be repaid to his Majeſty.

They are to have liberty to inſpect and copy ſuch books, &c. as they chooſe.

V. And be it further enacted, That all canals, navigations, trackways, wears, lands, and houſes adjoining thereto, locks, ſtores, and implements whatever belonging to the ſaid corporation, ſhall be ſeverally and reſpectively veſted in the perſons who ſhall happen to be local commiſſioners of each ſeveral navigation at the time of ſuch diſſolution, except as herein otherwiſe directed.

All canals, &c. belonging to ſaid corporation, veſted in ſaid local commiſſioners, &c.

VI. And be it further enacted, That out of the produce of the ſeveral rates, duties, and impoſitions heretofore granted to the ſaid corporation, or granted by an act paſſed in the laſt ſeſſion of parliament, entitled, *An act for continuing the encouragement given by former acts of parliament for promoting and carrying on inland navigations in this kingdom*, the ſum of two thouſand eight hundred and eighty-nine pounds four ſhillings and four pence advanced at his Majeſty's treaſury, in purſuance of an addreſs of the houſe of commons for payment of ſalaries, ſervants, rent, repairs, and work ſtated by the commiſſioners of impreſt accounts, to be due by the ſaid corporation, and for which no warrants had been iſſued, and alſo all other ſums which have been, or ſhall be

Sums advanced to ſaid corporation as herein, to be repaid. 26 G. 3. c. 38.

A. D. 1787. Chap. 30.

advanced at his Majeſty's treaſury, purſuant to the ſaid addreſs, ſhall be repaid, and placed by the vice-treaſurer or vice-treaſurers, his or their deputy or deputies, to the account of his Majeſty's revenue, and that all ſuch ſums as ſhall be neceſſary to defray the expences of making any ſurvey or eſtimates, purſuant to the reſolutions of the houſe of commons, or the ſaid addreſs, or the proviſions herein contained, ſhall and may be paid out of the produce of the ſaid duties.

Sums for ſurveys, &c. paid out of duties.

VII. And whereas the aſcertaining by proper ſurveys or eſtimates the beſt lines for inland navigations, and the expences of making the ſame may tend to encourage individuals to undertake the ſame: and whereas the houſe of commons did, in the year one thouſand ſeven hundred and eighty-five, direct certain ſurveys and eſtimates to be made by the corporation hereby diſſolved: be it enacted, That it ſhall and may be lawful for ſuch perſons, as the lord lieutenant, or other chief governor or governors of this kingdom ſhall appoint, not exceeding five in number, to employ ſuch engineers as have been employed purſuant to the ſaid reſolution, or any other ſkilful engineers, to ſurvey and make eſtimates of one or more proper lines of communication by water, between the grand canal and the Shannon, and of the navigation of the Shannon up to the collieries on lough Allen from the deep water below Limerick, and for making a navigation from Monaſterevan to the Tide Water, and for making the river Suir navigable from Carrick up to Clonmell, and for making a communication by water from the town of Slane to Navan, and thence to the Virginia Water, and alſo to the town of Trim, and from Trim to Dublin, and alſo a navigation from Belturbet, through the lough and river Erne by Belleek and Ballyſhannon to the ſea, all ſuch eſtimate and ſurveys, when made, to be depoſited with the clerk of the houſe of commons, and to be open to the inſpection of all perſons without fee or reward.

Engineers to be employed for making eſtimates as herein.

VIII. And be it further enacted, That the expences thereof ſhall be defrayed out of the duties granted by the ſaid laſt recited act, and be paid by the vice-treaſurer or vice-treaſurers, his or their deputy or deputies, upon order of the ſaid perſons ſo appointed, or any three or more of them, without any further warrant on that behalf.

Expences thereof paid out of ſaid duties.

IX. And whereas the corporation of inland navigation have from time to time iſſued their warrants to his Majeſty's vice-treaſurer, for the payment of ſeveral ſums on the ſeveral times in the ſchedule hereunto annexed, which ſtill remains unpaid by the ſaid vice-treaſurers: and whereas no money has been expended

Warrants have been iſſued to vice-treaſurer as herein.

in conſequence of or on account of four of the warrants in the ſaid ſchedule mentioned, iſſued each for the ſum of five hundred pounds, making together the ſum of two thouſand pounds, and bearing date the twenty-fourth day of April, one thouſand ſeven hundred and eighty-four, for rendering the river Barrow navigable: and whereas ſeveral of the warrants in the ſaid ſchedule mentioned, have been iſſued to the company of undertakers of the grand canal amounting in the whole to the ſum of nine thouſand nine hundred and twelve pounds: be it enacted, That the ſaid four warrants granted for the ſum of two thouſand pounds, and bearing date the twenty-fourth day of April, one thouſand ſeven hundred and eighty-four, for rendering the river Barrow navigable, ſhall, and they are hereby declared to be null and void, and that ſo ſoon as the commiſſioners of impreſt accounts ſhall certify to the vice-treaſurers, or their deputy or deputies, that the company of undertakers of the grand canal have entered into a recognizance before the barons of his Majeſty's court of exchequer in the penalty of twenty-four thouſand pounds, conditioned that they, the ſaid company of undertakers ſhall, within the term of five years from the paſſing of this act, complete a good and ſufficient ſtill water navigation from the bridge of Monaſterevan to the town of Athy, to convey boats containing at leaſt thirty tons burthen: and ſhall alſo certify that the warrants contained in the ſaid ſchedule for the ſum of nine thouſand nine hundred and twelve pounds have been cancelled, that then and in that caſe it ſhall be lawful for the proper officer of his Majeſty's treaſury, to give to the ſaid company of undertakers of the grand canal debentures, to the amount of nine thouſand nine hundred and twelve pounds, in lieu of the ſaid warrants ſo cancelled, and alſo for a further ſum of two thouſand and eighty-eight pounds, making in the whole the ſum of twelve thouſand pounds, bearing intereſt after the rate of four *per cent. per annum*, in like manner as has been uſually done, where money has been borrowed on loan by debenture, the ſaid ſum of twelve thouſand pounds to be in lieu and full ſatisfaction of all demands or accounts whatever.

Four of ſaid warrants are declared void.

Undertakers of grand canal to enter into recognizance as herein,

upon performing requiſites, debentures ſhall be given to ſaid undertakers for 9912*l.*

and for 2088*l.*

at 4*l.* per cent.

to be in full of all demands.

X. Provided always, That it ſhall and may be lawful for the barons of his Majeſty's court of exchequer, and they are hereby required to vacate and annul the recognizance aforeſaid, whenever it ſhall appear to them upon the certificate of the commiſſioners of impreſt accounts, that the ſaid ſtill water navigation has been completed purſuant to the conditions of the ſaid recognizance.

Barons of exchequer may annul ſaid recognizance when the ſtill water navigation is completed.

A. D. 1787. Chap. 30.

For ſuch other warrants as certified by commiſſioners of impreſt accounts, debentures ſhall be given.

XI. And be it further enacted, That for ſo many of the other warrants in the ſaid ſchedule mentioned, or for ſuch part of all, or any of them as the commiſſioners of impreſt accounts, or any three or more of them ſhall certify for payment in manner herein after mentioned, there ſhall be given in exchange for ſuch warrants by the proper officer or officers of his Majeſty's treaſury to the perſon or perſons producing and delivering the ſame, debentures to the amount of the ſums ſo certified for payment, bearing intereſt after the rate of four *per cent per annum*, in manner herein before mentioned.

No debenture for more than 100l.

XII. And in order to facilitate the ſpeedy payment of ſuch debentures as ſhall be iſſued by virtue of this act: be it enacted, That no debenture ſo to be iſſued ſhall be made out for a larger ſum than one hundred pounds, and that every ſuch debenture ſhall be entitled Navigation Debenture, and all debentures given for or in lieu of any one warrant, ſhall be marked in large figures, each with the number annexed to ſuch warrant in the aforementioned ſchedule, and all thoſe which ſhall be marked with the ſame number in large figures ſhall be likewiſe ſeparately numbered with ſmall figures in arithmetical progreſſion, beginning with number one.

entitled and marked.

4l. per cent. for debentures.

XIII. And be it further enacted, That for every debenture iſſued by virtue of this act, there ſhall be paid at the receipt of his Majeſty's treaſury, by the hands of the vice-treaſurers, their deputy or deputies, at the end of every ſix calendar months, to the perſon or perſons holding the ſame, an intereſt after the rate of four *per cent per annum*, to commence from the reſpective dates of iſſuing the ſame, without any fee or charge, and free from all deduction, defalcation or abatement whatever, until ſuch time as the principal ſum expreſſed in ſuch debenture ſhall be paid off at one entire payment.

Duties, after payment of ſums advanced as herein, applied to pay ſaid intereſt and principal as herein.

XIV. And be it further enacted, That the produce of the ſaid ſeveral duties after payment of ſuch ſums as have been or ſhall be advanced, purſuant to the ſaid addreſs ſhall be applied to the payment of the intereſt of the ſaid ſeveral debentures, and of the principal thereof, in manner following, that is to ſay, whatever ſurplus there ſhall be of the ſaid ſums on any twenty-fourth day of June, twenty-ninth day of September, twenty-fifth day of December, or twenty-fifth day of March, over and above payment of ſaid ſums, and all intereſt due on all debentures, iſſued by virtue of this act, then outſtanding, ſhall be applied by the vice-treaſurers, their deputy or deputies, to pay off the principal ſums for which debentures ſhall have been iſſued, in order and ſucceſ-

ceſſion,

ceſſion, as they ſhall be ſeverally numbered in large figures, thoſe marked with the ſame large figure being preferred and to take place according to the priority of the ſmall figure thereon; and the vice-treaſurers, their deputy or deputies, ſhall give fourteen days notice at leaſt, before each of the ſaid days, by advertiſement in the Dublin gazette, to the holders of ſuch debentures, as there ſhall be a ſurplus to pay off, and if any of the debentures whereof notice ſhall be given as aforeſaid, ſhall not be preſented for payment on ſuch day, all intereſt ſhall ceaſe on ſuch debenture, and the ſurplus propoſed to be applied to ſuch debenture or debentures, ſhall be applied immediately to the payment of any debentures iſſued by virtue of this act, which ſhall be preſented for payment at the treaſury, between the hours of ten in the morning and two in the afternoon, thoſe that are firſt in order and ſucceſſion as afore deſcribed, being always preferred to thoſe that are more remote.

Debentures when paid cancelled, no leſs than 3 months intereſt.

XV. Provided always, and be it further enacted, That every debenture which ſhall be paid off ſhall be immediately cancelled, and that no fraction of intereſt ſhall be paid on any debenture, for any time leſs than three months, except the time from the iſſuing thereof.

Surplus to pay certificates.

XVI. Provided alſo, and be it further enacted, That if when any certificate directed by this act, ſhall be produced to his Majeſty's vice-treaſurers, their deputy or deputies, there ſhall be a ſurplus as aforeſaid, in his Majeſty's treaſury of the duties granted by the ſaid act, or of the duties granted heretofore to the ſaid corporation, ſuch ſurplus ſhall be applied to the payment of ſuch certificates in lieu of iſſuing debentures for the ſame, in like order and courſe and with like priority and notice, and under like regulations to the payment of ſuch certificates, as by virtue of this act, it would be applicable by virtue of this act, to the payment of debentures for the ſame, if ſuch debentures had been iſſued, and in order to aſcertain how the ſeveral certificates aforementioned, in lieu of the ſeveral warrants iſſued for the aforementioned ſum of ten thouſand five hundred pounds, are to be obtained.

How the certificates are to be obtained, &c.

XVII. Be it further enacted, That whenever any perſon or perſons, who have, or ſhall have expended the whole or any part of the ſums for which the ſaid warrants have been granted, ſhall appear before the commiſſioners of impreſt accounts with his, or their account, and ſhall deſire to have the ſame audited, examined and paſſed, the auditor of impreſt accounts, ſhall without delay audite and prepare the ſame, and the ſaid commiſſioners, or any three or more of them, ſhall examine and make their declarations there-

on in like manner, and with like powers and authorities as is required or enacted by law in reſpect of any accounts ſubject to their examination, and they ſhall give a certificate or certificates under the hands and ſeals of any three or more of them, ſtating the ſum paſt and allowed by them on ſuch account, which ſum and no other ſhall be deemed the ſum certified for payment within the meaning of this act.

If name and abode of holders of warrants be regiſtered, and affidavit be made, &c.

XVIII. Provided always, That if the holder or holders of any warrant ſhall regiſter his or their names and place of abode with the ſaid commiſſioners before the paſſing of ſuch account, and ſhall declare upon oath the ſum really and *bona fide* paid by him or them for ſuch warrant, the ſaid commiſſioners, or any three or more of them, ſhall, if the ſum paſſed by them, exceed the ſum ſo paid, divide the ſame into two certificates, giving one to the holder or holders for the amount of the ſum ſo ſworn to be paid by him or them, and one other for the remainder to the party accounting reſpectively; but if the ſum paſſed and allowed by the ſaid commiſſioners ſhall not exceed the ſum ſo paid by the holder or holders, then, and in every ſuch caſe, a certificate ſhall be given to the holder or holders for the payment of the whole ſum allowed.

two certificates may be granted as herein.

Allowance for intereſt or diſcount to the accountant,

XIX. Provided alſo, and be it enacted, That in examining and paſſing any ſuch accounts an allowance may be made by the ſaid commiſſioners to the accountant or accountants, in his or their diſcharge for any intereſt or diſcount, which he or they ſhall prove that he or they have actually paid to any perſon or perſons for advancing money on the warrants, not exceeding in the whole the amount of legal intereſt on the ſum ſo advanced, from the time it was actually and *bona fide* begun to be expended, until the day the certificate ſhall bear date; provided, that if the money ſhall have been faithfully and honeſtly expended on any part of the navigation for which it was granted, whether in new works or repairs, ſuch expenditure ſhall, upon due proof, be allowed, although the terms of the grant may have limited it to any particular purpoſe.

money expended as herein allowed.

Certificates of commiſſioners ſufficient authority to vice-treaſurer.

XX. And be it further enacted, That every certificate of the ſaid commiſſioners, as directed by this act, ſhall be ſufficient authority to the vice-treaſurers, their deputy or deputies, for iſſuing debentures, or paying money thereon, without any further or other warrant to be had or obtained on that behalf.

Fees to auditor for perſons accounting.

XXI. And be it further enacted, That the uſual fee ſhall be paid to the auditors of impreſt accounts for every perſon or perſons

ons accounting, in order to obtain a certificate for payment, or for obtaining a debenture; and that it ſhall and may be lawful for the ſaid commiſſioners to withhold the giving a certificate until ſuch fee ſhall be paid.

Damaging the works herein,

XXII. And be it further enacted by the authority aforeſaid, That from and after the paſſing of this act, if any perſon or perſons ſhall wilfully and maliciouſly beat down, undermine, damage, or deſtroy, or wilfully aid, abet, aſſiſt, or ſet on, in breaking down, undermining, damaging, or deſtroying any bridge, lock, wear, ſluice, aqueduct, funnel, flood-gate, towing-path, or bank, or any reſervoir, cut, dam, ſupply drain or water-courſe belonging to any canal or inland navigation already made, or hereafter to be made in this kingdom, all and every ſuch perſon and perſons, being thereof lawfully convicted, ſhall be guilty of felony, and ſhall be tranſported for ſeven years, in like manner as other felons are directed to be tranſported by the laws and ſtatutes of the realm, or to be fined, whipped, or impriſoned, according to the direction of the court before which ſuch perſon ſhall be convicted.

the penalty.

Perſons who are to be the corporation for promoting and carrying on the Newry navigation,

XXIII. And be it further enacted, That his grace the lord primate, the governors or lieutenants, and *cuſtodes rotulorum* of the counties of Down, Armagh, Tyrone, Londonderry, and Antrim, the knights of the ſhire, and all the members of Parliament for the ſeveral and reſpective boroughs within the ſaid five counties, and all other members of either houſe of Parliament reſiding within any of the ſaid five recited counties, together with the lords of the ſeveral manors through which the ſaid canal paſſes, and the ſeneſchal and collector of Newry, all for the time being, and alſo lord viſcount Powerſcourt, lord Caſtleſtewart, the honourable Thomas Knox, William Stewart, eſquire, James Caulfield, eſquire, John Staples, eſquire, and Alexander Richardſon, eſquire, be, and they are hereby conſtituted and appointed commiſſioners for managing, directing, improving, repairing, and governing the ſaid navigation, from Loughneagh to the ſea below Fathom Point, and that the ſaid commiſſioners ſhall be a corporation, by the name of *the corporation for promoting and carrying on the Newry navigation*, and that all rights, powers, and authorities which were veſted in the corporation for promoting and carrying on inland navigations in Ireland, ſo far as the ſame are neceſſary to enable the ſaid corporation, by this act appointed, to manage, direct, improve, repair, and govern the ſaid navigation from Loughneagh to the ſea below Fathom Point, be, and

their power.

A. D. 1787. Chap. 30.

the ſame are hereby veſted in the ſaid corporation by this act appointed.

Matters hereby veſted in them.

XXIV. And be it further enacted, That all trackways, wears, lands, and houſes adjoining thereto, locks, ſtores, and implements whatever belonging to the aforeſaid navigation, and all right thereto, and all and every the like powers and authorities for levying and collecting all ſuch tolls, rates, duties, fines, penalties, and forfeitures, which have been, or ſhall be impoſed thereon, with the penalties for enforcing their better collection, ſhall be, and are hereby veſted in the ſaid corporation appointed by this act, in as full and ample a manner as the ſame could or might have been raiſed or collected by the corporation for promoting and carrying on inland navigations in Ireland, their, or any of their officers or ſervants, and ſhall be by them applied in improving, repairing, and maintaining the ſaid navigation; any thing to the contrary notwithſtanding.

The corporation for promoting and carrying on the Boyne navigation.

XXV. And be it further enacted, That the right honourable the earl of Mornington, the right honourable the earl of Bective, the right honourable William Conyngham, Blayney Townley Balfour, eſquire, the four knights of the ſhire for the counties of Louth and Meath, the two members of Parliament for the town of Drogheda, the mayor of Drogheda for the time being, lord biſhop of Meath, honourable baron Metge, lord Headfort, John Preſton, eſquire, Hamilton Wade, eſq; Skeffington Thompſon, eſquire, William Meade Ogle, Dixie Coddington, Henry Coddington, Edward Harman of Drogheda, and David Jebb, eſquires, be, and they are hereby conſtituted and appointed commiſſioners for managing, directing, improving, repairing, and governing the navigation of the river Boyne from Trim to Drogheda; and that the ſaid commiſſioners ſhall be a corporation by the name of *the corporation for promoting and carrying on the Boyne navigation*, and that all rights, powers, and authorities which were veſted in the corporation for promoting and carrying on inland navigations in Ireland, ſo far as the ſame are neceſſary to enable the ſaid corporation by this act appointed to manage, direct, improve, repair, and govern the ſaid navigation from Trim to Drogheda, be, and the ſame are hereby veſted in the ſaid corporation by this act appointed.

their power.

Matters hereby veſted in them.

XXVI. And be it further enacted, That all trackways, lands, and houſes adjoining thereto, locks, ſtores, and implements whatever belonging to the aforeſaid navigation, and all right thereto, and all and every the like powers and authorities for levying and

collecting all ſuch tolls, rates, duties, fines, penalties, and forfeitures, which have been, or ſhall be impoſed by ſaid commiſſioners, or any ſeven or more of them, with the penalties for enforcing their better collection, ſhall be and are hereby veſted in the corporation by this act appointed, in as full and ample a manner as the ſame could or might have been raiſed or collected, by the corporation for promoting and carrying on inland navigations in Ireland, their, or any of their officers or ſervants, and ſhall be by them applied in improving, repairing, and maintaining the ſaid navigation, any thing to the contrary notwithſtanding.

The corporation for promoting and carrying on the Barrow navigation,

XXVII. And be it further enacted, That his grace the duke of Leinſter, his grace the archbiſhop of Caſhell, the right honourable the earl of Hillſborough, the right honourable the earl of Drogheda, the right honourable the earl of Portarlington, the right honourable lord viſcount De Veſci, the right honourable lord Charles Fitzgerald, the right honourable lord Clifden, the right honourable lord Loftus, the right honourable ſir John Parnell, baronet, Thomas Burgh, eſquire, Henry Bruen, eſquire, right honourable Henry Grattan, right honourable David Latouche, John Wolfe, eſquire, Stewart Weldon, eſquire, William Burton, eſquire, Beauchamp Bagenal, eſquire, the members in Parliament for the counties of Kildare, Carlow, Kilkenny, Wexford, and Waterford, John Butler, eſquire, John Staunton Rochfort, eſquire, Charles Tottenham, eſquire, Cornelius Bolton, eſquire, Henry Alcock, eſquire, Robert Shapland Carew, eſquire, Richard Mercer, eſquire, ſir Thomas Oſborne, baronet, Thomas Whaley, eſquire, William Colville, eſquire, John Warburton, eſquire, ſir Richard Butler, baronet, ſir Charles Burton, baronet, ſir Edward Loftus, baronet, ſir Robert Staples, baronet, Robert Brown, eſquire, Frederick Trench, eſquire, John Latouche, eſquire, Peter Latouche, eſquire, reverend Mr. Baggott, George Daker, eſquire, Patrick Colclough, eſquire, Walter Cavenagh, eſquire, William Gore, eſquire, William Cooke, eſquire, William Stewart, eſquire, John Stewart, eſquire, George Roth, eſquire, George Agar, eſquire, doctor Thomas Butler, Patrick Welch, eſquire, Arundal Caulfield Beſt, eſquire, Warden Flood, eſquire, George Bunbury, eſquire, Gervaſe Parker Buſhe, eſquire, John Tydd, eſquire, Mathew Weld, eſquire, Richard Weld, eſquire, and Benjamin Bunbury, eſquire, be, and they are hereby conſtituted and appointed commiſſioners for managing, directing, improving, repairing and governing the navigation from the bridge of Athy to the city of Waterford, and that the ſaid commiſſioners ſhall be a corporation, by the name of

A. D. 1787. Chap. 30.

the corporation for promoting and carrying on the Barrow navigation; and that all rights, powers, and authorities which were veſted in the corporation for promoting and carrying on inland navigations in Ireland, ſo far as the ſame are neceſſary to enable the ſaid corporation by this act appointed to manage, direct, improve, repair and govern the ſaid navigation from the town of Athy to the city of Waterford, be, and the ſame are hereby veſted in the ſaid corporation by this act appointed.

their power.

Matters veſted in them hereby.

XXVIII. And be it further enacted, That all the trackways, lands, and houſes adjoining thereto, locks, ſtores, and implements whatever belonging to the aforeſaid navigation, and all right thereto, and all and every the like powers and authorities for levying and collecting all ſuch tolls, rates, duties, fines, penalties, and forfeitures, which have been or ſhall be impoſed by the ſaid commiſſioners, or any ſeven or more of them, with the penalties for enforcing their better collection, ſhall be and are hereby veſted in the ſaid corporation appointed by this act, in as full and ample manner as the ſame could or might have been raiſed or collected by the corporation for promoting and carrying on inland navigations in Ireland, their, or any of their officers or ſervants, and ſhall be by them applied in improving, repairing, and maintaining the ſaid navigation, any thing to the contrary notwithſtanding.

Commiſſioners for the Barrow, may borrow 500l.

XXIX. And be it further enacted by the authority aforeſaid, That if the ſaid commiſſioners appointed by this act, for promoting and carrying on the Barrow navigation, ſhall have occaſion between this and the enſuing ſeſſion of Parliament, to borrow money for repairing the works, it ſhall be lawful for the ſaid commiſſioners to take up and borrow upon the credit of the tolls levied and raiſed upon the ſaid navigation, a ſum not exceeding five hundred pounds for the purpoſe aforeſaid.

The corporation for promoting and carrying on the Shannon navigation,

XXX. And be it further enacted, That the following perſons, *viz.* the right honourable lord viſcount Pery, the honourable Hugh Maſſey, ſir Henry Hartſtonge, baronet, the right honourable Silver Oliver, John Prendergaſt Smyth, Edmond Henry Pery, Henry Prittie, eſquires, ſir Lucius O'Brien, baronet, ſir Huch Dillon Maſſey, baronet, Edward Fitzgerald, right honourable Denis Daly, Daniel Toler, Peter Holmes, eſquires, ſir William Parſons, baronet, Denis Bowes Daly, William Handcock, right honourable Theophilus Jones, Thomas Teniſon, John Toler, eſquires, the earl of Clanricarde, ſir Richard De Burgo, ſir Edward Crofton, baronets, William Power Keating Trench, Edmond Kirwan, Thomas Coghlan, eſquires, right honourable John Fitzgibbon,

gibbon, and the right honourable William Conyngham, be, and they are hereby conſtituted and appointed commiſſioners for managing, directing, improving, repairing, and governing the ſaid navigation of the river Shannon, and that the ſaid commiſſioners ſhall be a corporation by the name of *the corporation for promoting and carrying on the Shannon navigation*; and that all rights, powers, and authorities, which were veſted in the corporation for promoting and carrying on inland navigations in Ireland, ſo far as the the ſame are neceſſary to enable the ſaid corporation by this act appointed to manage, direct, improve, repair, and govern the ſaid navigation, from the deep water below Limerick up to the collieries on Lough-Allen, be, and they are hereby veſted in the ſaid corporation by this act appointed.

their powers.

XXXI. And be it enacted, That all trackways, lands, and houſes adjoining thereto, locks, ſtores, and implements whatever belonging to the aforeſaid navigation, and all right thereto, and all and every the like powers and authorities for levying and collecting all ſuch tolls, rates, duties, fines, penalties, and forfeitures, which have been or ſhall be impoſed by the ſaid commiſſioners, or any ſeven or more of them, with the penalties for enforcing their better collection, ſhall be, and are hereby veſted in the ſaid corporation appointed by this act, in as full and ample manner as the ſame could or might have been raiſed or collected by the corporation for promoting and carrying on inland navigations in Ireland, their, or any of their officers or ſervants, and ſhall be by them applied in improving, repairing, and maintaining the ſaid navigation, any thing to the contrary notwithſtanding.

Matters veſted in them hereby.

XXXII. Provided always, That nothing herein contained ſhall extend, or be deemed to extend to deprive the corporation for rendering the river Shannon navigable from the city of Limerick to the deep water above Killaloe, of any right, privilege, or emolument veſted in the ſaid corporation under their act, or acts of incorporation.

Not to extend to the Shannon from Limerick to above Killaloe.

XXXIII. And be it further enacted, That the ſaid commiſſioners, or any ſeven or more of them, ſhall on the firſt Monday in July next, meet and aſſemble together at the town of Newry, to order, ſettle, and adjuſt ſuch matters as they ſhall think moſt expedient for promoting and carrying on the ſaid navigation, and that the ſaid commiſſioners ſhall on the firſt Tueſday in January in every year, meet and aſſemble at Newry aforeſaid, and on the firſt Tueſday in July in every year, meet and aſſemble at the town of Banbridge, in the county of Down for the purpoſes aforeſaid,

Times and place of meeting.

A. D. 1787. Chap. 30.

aforesaid, and that the said commissioners may meet at any other time or times, at any place or places on or near the line of the said navigation, as they shall think proper: provided, that at least fourteen days notice of every such meeting be given in the publick news-papers of Newry and Belfast, or in such other publick manner as the said commissioners shall direct.

May make bye-laws, &c.

XXXIV. And be it enacted, That it shall and may be lawful for the said commissioners, from time to time, to make bye-laws or regulations for their own conduct, and the conduct of their several officers and servants, and for the regulation and government of the said navigation.

Proceedings, &c. in making bye-laws.

XXXV. Provided always, That every such bye-law or regulation be proposed at one of the meetings herein before required, and that it be agreed to at the meeting to be held on the first Tuesday in January or July then next following, and be then and there signed by five of such commissioners at the least present at such meeting.

Not to be contrary to law.

XXXVI. And provided also, That every such bye-law or regulation be not contrary to law, nor to any thing in this or any other act of parliament contained.

Said laws binding.

XXXVII. And be it further enacted, That every such bye-law and regulation so proposed, agreed to, and signed, shall be binding on the said commissioners, their officers and servants, and every act done by them, or any of them contrary thereto, shall be, and is hereby declared to be null and void.

They may be repealed, &c.

XXXVIII. Provided always, That it shall and may be lawful for the said commissioners, from time to time, to repeal or alter every such bye-law or regulation, the repeal or alteration being first proposed at one of the said meetings on the first Tuesday in January or July, agreed to at the meeting which shall be held on the first Tuesday in January, then next following, and then and there signed by five of such commissioners at the least present at such meeting.

The corporation for promoting and carrying on the Tyrone navigation.

XXXIX. And be it further enacted by the authority aforesaid, That his grace the lord primate, the governors or lieutenants and *custodes rotulorum* of the county of Tyrone, and the representatives in Parliament for the said county, all members of either house of Parliament resident within the county of Tyrone, also the master of the free schools, and rector of the parish of Dungannon, all for the time being, and also the lord viscount Powerscourt, the lord baron Castlestewart, the honourable Thomas Knox, William Stewart, James Caulfield, John Staples, and Alexander

Richardſon, eſquires, be and they are hereby conſtituted and appointed commiſſioners for managing, directing, improving, repairing, and governing the navigation from Loughneagh, to the collieries at Drumglaſs in the county of Tyrone, and the ſaid commiſſioners ſhall be a corporation by the name of *the corporation for promoting and carrying on the Tyrone navigation*, and that all rights, powers and authorities which were veſted in the corporation for promoting and carrying on inland navigations in Ireland, ſo far as the ſame are neceſſary to enable the corporation by this act appointed, to manage, direct, improve, repair, and govern the ſaid navigation from Loughneagh to the collieries at Drumglaſs, in the county of Tyrone, be, and the ſame are hereby veſted in the ſaid corporation appointed by this act, in as full and ample a manner as the ſaid commiſſioners for promoting inland navigations in Ireland, or any quorum or number of them now, or have heretofore poſſeſſed or enjoyed.

their powers.

XL. Provided always, and be it further enacted, That whenever any of the ſaid commiſſioners herein appointed by name, ſhall happen to die or reſign, it ſhall be lawful for the remaining commiſſioners, or any five or more of them, to elect a perſon to be a commiſſioner in his ſtead, and ſo as often as a vacancy ſhall happen by the death or reſignation of a perſon ſo choſen.

Perſons to be choſen in place of thoſe who die or reſign.

XLI. And be it further enacted, That all trackways, wears, lands and houſes adjoining thereto, locks, ſtores and implements whatever belonging to the aforeſaid navigation, and all right thereto, and all and every the like powers and authorities for impoſing and levying ſuch tolls, rates, duties, fines, penalties and forfeitures, as may be neceſſary for the better ſupport and government of the ſaid navigation, ſhall be, and are hereby veſted in the ſaid corporation appointed by this act, and ſhall be by them applied in improving, repairing and maintaining the ſaid navigation, any thing to the contrary thereof notwithſtanding.

Matters veſted in them hereby.

XLII. And be it further enacted, That the ſaid corporation, or ſuch perſon or perſons, as they or any five or more of them ſhall appoint, ſhall have full and abſolute power and authority to aſk, demand, collect and receive all ſuch tolls, rates, duties, fines, penalties and forfeitures, which ſhall or may be impoſed as aforeſaid, and to ſue for and recover the ſame by diſtreſs, or by any other ways, means and methods, in as full and ample a manner as the ſame could, or might have been by the corporation for promoting and carrying on inland navigations in Ireland, their or any of their officers or ſervants.

Their powers.

Times and places of meeting.

XLIII. And be it further enacted, That the ſaid commiſſioners, or any five or more of them, ſhall on the firſt Tueſday in Auguſt, and firſt Tueſday in December, in every year, meet and aſſemble at Coal Iſland, in the county of Tyrone, to order, direct, ſettle and adjuſt ſuch matters as they ſhall think moſt expedient for promoting and carrying on the ſaid navigation, and that the ſaid commiſſioners may meet at any other time or times, at any place or places, on or near the line of the ſaid navigation as they ſhall think proper, provided that fourteen days notice of every ſuch meeting be given in one or more public news-papers, or in ſuch other public manner as the ſaid commiſſioners ſhall direct.

May make bye-laws and repeal them,

XLIV. And be it further enacted, That it ſhall be lawful for the ſaid commiſſioners, or any five or more of them, from time to time, to make bye-laws or regulations for their own conduct, and the conduct of their ſeveral officers and ſervants, and for the regulation and government of the ſaid navigation, or to repeal the ſame on the firſt Tueſdays in Auguſt or December in every year, in the ſame manner and under the ſame regulations and reſtrictions as are herein before appointed, directed and required to be obſerved by the commiſſioners, for promoting and carrying on the Newry navigation, and that every ſuch bye-law, or regulation ſhall be binding on the ſaid commiſſioners, their officers and ſervants, and every act done by them, or any of them contrary thereto, ſhall be and is hereby declared to be null and void.

to be binding.

Commiſſioners of impreſt accounts to give up all books, &c. concerning ſaid works to each of ſaid corporations.

XLV. And be it further enacted, That the commiſſioners of impreſt accounts, ſhall upon demand, ſo ſoon as the accounts of the local commiſſioners of each of the ſaid navigations, ſhall be paſſed by them, deliver on demand to each of the ſaid corporations hereby conſtituted, all books, papers, plans, eſtimates, and other articles reſpectively concerning the works committed to their care and ſuperintendance.

The commiſſioners herein before appointed are empowered to execute the powers veſted in them.

XLVI. And be it enacted, That it ſhall and may be lawful to and for any ſeven or more of the commiſſioners herein before appointed, for managing and governing the reſpective navigations herein before mentioned, to execute the ſeveral powers in them reſpectively veſted by this act.

A SCHEDULE

A SCHEDULE of the several Warrants granted by the Corporation for promoting and carrying on Inland Navigations in *Ireland*, which were unpaid on the 25th of *March*, 1787.

No.		For the River Shannon.	For the River Barrow.	To the Company of Undertakers of the Grand Canal.
		£.	£.	£.
1	1782, 19th October,	2000		
2	Do. Do			1000
3	1783, 16th February,	1500		
4	Do. 16th June,	1000		
5	Do. Do.			1912
6	Do. Do.		1000	
7	Do. 18th September,	2000		
8	Do. Do.		1000	
9	1784, 24th April,	2000		
10	Do. Do.			2000
	Do. Do.		2000	
11	Do. 9th September,			4000
12	Do. 8th November,			1000

A. D. 1787.

CHAP. XXXI.

An Act to amend an Act, Entitled, an Act for the further Improvement and Extenſion of the Fiſheries on the Coaſts of this Kingdom.

Recital of 25th Geo. 3. c. 35. ſ. 2.

WHEREAS by an act paſſed in the twenty-fifth year of the reign of his preſent Majeſty, entitled, An act for the further improvement and extenſion of the fiſheries on the coaſts of this kingdom, it is, amongſt other things, enacted, That no buſs or veſſel ſhall be entitled to any bounty by virtue of the ſaid act, if entered for the herring fiſhery, unleſs ſuch buſs or veſſel ſhall have on board two barrels, or ſtaves and hoops to make two barrels, for every ton burthen which ſaid veſſel ſhall meaſure: and whereas wherries by their conſtruction are not capable of containing a full cargo of herrings in barrels, though they are in every reſpect peculiarly well adapted for the herring fiſhery: be it therefore enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That the owner or owners of all veſſels called wherries, which ſhall proceed to ſuch herring fiſhery on bounty, and alſo ſuch veſſels as are employed in the white fiſhery upon the coaſts of this kingdom, though not provided with barrels, or ſtaves and hoops, as by the ſaid act is required, ſhall be entitled to receive ſuch bounty on performing all other legal requiſites, as fully to all intents and purpoſes, as if ſuch wherries were provided with ſuch number of barrels, or ſtaves and hoops, as by the ſaid act is required.

Wherries, &c. are entitled to bounty, though not provided with barrels, &c. as by ſaid act.

II. And whereas by the ſaid act, The officers appointed to viſit, examine, and admeaſure the veſſels entered for the bounty, are required to certify upon oath as to the ſeveral particulars required by the ſaid act: be it enacted by the authority aforeſaid, That inſtead of the certificate and oath in the ſaid act directed to be certified and ſworn by the officers appointed to viſit, examine, and admeaſure ſuch veſſels, the following oath ſhall be taken by ſuch officers, to be adminiſtered by the perſons in the ſaid recited act mentioned, or before a magiſtrate, if ſo directed by the commiſſioners of his Majeſty's revenue, that is to ſay,

I *being appointed by the commiſſioners of his Majeſty's revenue, do hereby certify and ſwear that I have been on board the buſs or veſſel called the* *of* *whereof* *is maſter, lying in the port of* *and bound to the fiſheries; which buſs or veſſel I have carefully admeaſured according to the mode preſcribed by law, and to the beſt of my judgment and belief ſhe is of the burthen of* *tons,*

Oath to be taken by officers appointed to viſit and admeaſure veſſels, inſtead of that in ſaid act.

ſurveyor. Sworn before me this *day of* —— *collector,* *ſub-commiſſioner.*

And ſuch officer ſhall ſign a certificate at the foot of the ſaid oath as follows:

I, the above named *do hereby certify that, upon a ſtrict examination of the above buſs or veſſel, I find her to be a decked, or partly decked, (as the caſe may be) and that it appears to me that ſhe has been built in this kingdom or Great Britain, (as the caſe may be) and that her owners do, to the beſt of my belief, reſide in this kingdom, that ſhe hath on board* *men, and is in all reſpects, according to my judgment and belief, a ſound well built, well found, and proper veſſel to be employed in the fiſheries iu this kingdom, and hath alſo on board the ſeveral articles required by the laws made for the further improvement and extenſion of the fiſheries on the coaſts of this kingdom, for ſummer or winter fiſhery (as the caſe may be)* *ſurveyor.*

Certificate at the foot.

And the collector, or ſuch other officer of the port, who ſhall be nominated for that purpoſe by the ſaid commiſſioners of the revenue, ſhall ſign a certificate as follows:

I certify that the above examination and admeaſurement were made in my preſence.

Collector's certificate.

III. And whereas notwithſtanding the laws now in force for the regulation of the fiſheries of this kingdom, by the multitude of boats that reſort to the different places of rendezvous, many of which ſhoot their nets in the day time, and begin to fiſh before the ſhoals of herrings are ſettled in the bays and creeks where they uſually reſort for ſhelter, there is reaſon to believe that the fiſheries are much injured, and that a regulation with regard to the time of commencing the fiſhery would be of great advantage: be it enacted by the authority aforeſaid, That in the ſeveral places where

A. D. 1787. Chap. 31.

inſpectors are appointed, and where orders ſhall be given for the purpoſe by the commiſſioners of the revenue, or any three of them, who are hereby empowered ſo to do, no perſons ſhall be at liberty to ſhoot their nets until notice ſhall be poſted up by the inſpector of the diſtrict, under a penalty of twenty pounds, to be levied as other penalties in the ſaid act directed.

Not to ſhoot nets till notice.

IV. And whereas by the ſaid recited act inſpectors are appointed, and it is judged expedient for the prevention of ſuch abuſes, that the ſaid inſpectors ſhould be under the controul and appointment of the commiſſioners of his Majeſty's revenue: be it further enacted, That it may be lawful for the ſaid commiſſioners of his Majeſty's revenue, or any three of them, as often as they ſhall ſee cauſe, with the approbation of the lord lieutenant, or other chief governor or governors of this kingdom for the time being to remove ſuch inſpector or inſpectors, and to appoint others in their ſtead, with like approbation as aforeſaid.

Inſpectors may be removed and others appointed by commiſſioners, with approbation of chief governor.

V. And be it further enacted by the authority aforeſaid, That all penalties by the ſaid act inflicted, exceeding the ſum of twenty pounds, ſhall be recovered by any perſon who ſhall ſue for the ſame by action of debt, bill, plaint or information in any of his Majeſty's courts of record, in which no eſſoign, protection, wager of law, or more than one imparlance ſhall be allowed.

Penalties above 20l. recovered by action of debt, &c.

VI. And whereas by the ſaid recited act, a bounty of thirty ſhillings per ton is directed to be paid annually out of his Majeſty's revenues, under the management of the ſaid commiſſioners, to the owner or owners of the veſſel or veſſels therein deſcribed, proceeding to the fiſheries therein mentioned, under the regulations therein; and by ſaid act, it is enacted, That no more than one-third of ſuch bounty ſhall be paid for or on account of any ſuch veſſel, unleſs it ſhall appear as therein mentioned, that fiſh was taken or brought by ſuch veſſel, and that the ſame were landed and well cured in found merchantable order, in which caſe out of the remaining twenty ſhillings or two-thirds, the maſter of ſuch veſſel ſhall receive a bounty on the fiſh therein mentioned, at the rates in the ſaid act ſpecified: be it enacted by the authority aforeſaid, That if the maſter or owner of any wherry on his arrival at the place of rendezvous, ſhall make a declaration that he will be ſatisfied to receive twenty ſhillings *per* ton, as a bounty on ſuch wherry, in lieu of the bounty granted by the ſaid act, on the quantity of fiſh brought to market, ſuch declaration being ſigned by ſuch maſter or owner at the foot of the inſpectors certificate, ſuch maſter or owner ſhall be entitled to the ſaid bounty of twenty ſhillings *per* ton, and no more.

Further recitals of ſaid act.

20s. per ton to wherries.

VII. Pro-

VII. Provided always, and be it further enacted by the authority aforeſaid, That no owner or owners of any wherry ſhall be entitled to any bounty on the tonnage of any ſuch wherry, on the landing of any ſuch fiſh, which wherry ſhall return to port for her diſcharge, without having a full cargo of fiſh, or producing a a certificate from the ſeveral inſpectors of the diſtricts in which ſhe fiſhed, or from the ſurveyors of the ports where no inſpectors are appointed, or other ſatisfactory proof to the commiſſioners of his Majeſty's revenue, that the ſaid wherry was employed during three months on the fiſhery, and in curing of fiſh, and where ſuch wherry ſhall return to port without completing her cargo, ſhe ſhall return to the fiſhing ground to complete the period of three months.

Wherries muſt have full cargoes or remain three months.

VIII. And whereas by the ſaid recited act, it is enacted, That every buſs or veſſel fitted out and entered for the white fiſhery, ſhall have on board one boulter or long line, ſufficiently equipped with not leſs than three hundred hooks, and one line through one bait baſket, two ſplitting knives and three caſks for the ſaving of blubber or oil, and alſo one hundred ſpare hooks for each man on board, and ſhall alſo have four ton of ſalt on board for the firſt twenty tons, and one additional ton of ſalt for every ſix tons which ſuch veſſel ſhall meaſure above twenty tons: be it enacted by the authority aforeſaid, That the owner or owners of ſuch buſs or veſſel, which ſhall proceed on ſuch white fiſhery, though not provided with ſuch boulter or long line, or ſuch bait baſket, ſplitting knives, caſks for blubber or oil, or ſuch ſpare hooks, or ſuch ſalt as aforeſaid, ſhall be entitled to receive the bounty on performing all other legal requiſites, as fully to all intents and purpoſes as if ſuch buſs or veſſel was equipped or provided in the manner directed in ſaid act.

Further recital of ſaid act,

veſſels on white fiſhery entitled to bounty on performing requiſites, tho' not provided with articles mentioned in ſaid recital.

IX. And whereas by the ſaid recited act, two thirds of the bounty held out as an encouragement to the fiſheries is directed to be paid on the landing of the fiſh, at the rate of two ſhillings and ſix-pence *per* barrel: and whereas it frequently happens, That the moſt induſtrious fiſhermen, after remaining the whole fiſhing ſeaſon are obliged to return to port without completing their cargo: be it further enacted by the authority aforeſaid, That for every barrel of cured herrings, which ſhall during any one year be landed from any buſs or veſſel, the owner or owners of which in reſpect thereof ſhall be entitled to the bounty of ten ſhillings *per* ton, there ſhall be paid a bounty of four ſhillings

4s per barrel for cured herrings.

A. D. 1787. Chap. 31.

X. Provided always, That no bounty ſhall be paid for a greater number than five barrels for every ton of the burthen of ſuch buſs or veſſel.

Rate of 5 barrels per ton.

XI. And for the encouragement of the fiſhery uſually called the deep ſea fiſhery: be it enacted, That from and after the firſt day of June, one thouſand ſeven hundred and eighty-ſeven, over and beſides the ſeveral bounties before granted, there ſhall be payable and paid the ſeveral premiums or ſums following, that is to ſay, for the greateſt quantity of herrings which ſhall be caught by the crew of any one buſs or veſſel which ſhall be fitted out from any port of this kingdom, and which ſhall be imported or brought in by ſuch buſs or veſſel, between the firſt day of June, and thirty-firſt of December, in any one year, the premium or ſum of eighty guineas, and for the next greateſt quantity of herrings which ſhall be ſo caught, imported and brought in as aforeſaid, the premium or ſum of ſixty guineas, and for the next greateſt quantity of herrings which ſhall be ſo caught, imported and brought in as aforeſaid, the premium or ſum of forty guineas, and for the next greateſt quantity of herrings which ſhall be ſo caught, imported, and brought in as aforeſaid, the premium or ſum of twenty guineas, each of which ſaid ſeveral premiums or ſums ſhall be payable and paid at any time or times after the firſt day of January, in the following year, by ſuch and the ſame perſon, and in ſuch and the ſame manner as other bounties are paid, and ſhall be paid or payable under or by virtue, and according to the true intent and meaning of this act, upon a debenture or certificate to be prepared and granted by the collector or comptroller of the cuſtoms, in the port where the fiſh in reſpect whereof the ſame ſhall be payable, ſhall be entered and to be verified by the perſon executing the office of ſearcher in ſuch port.

From 1ſt June, 1787, 80 guineas for the greateſt quantity of herrings caught by the crew of any one veſſel and imported between 1ſt June, and 31ſt Dec. in any one year,

60 guineas for the next greateſt quantity,

40 guineas for the next,

20 guineas for the next,

to be paid after 1ſt Jan. following.

XII. And whereas by the oath preſcribed to the maſter of each buſs or veſſel, at the time of invoicing his cargo, he is enjoined to declare how many thouſand of herrings are contained on board the ſaid veſſel: and, whereas the entry in his journal is directed to be made of the quantity of herrings taken and brought by barrels or half barrels, and the bounty is given at the rate of one ſhilling and three pence *per* barrel, for every barrel of ſaid herrings in bulk: be it enacted, That the ſaid maſter ſhall make oath, as to the number of barrels according to his journal, and not as to the number of herrings by tale or count.

Oath to be made as to the number of barrels.

XIII. And whereas by the ſaid recited act, it is directed, That one farthing *per* barrel be paid for the branding and examining each barrel, which is not ſufficient to anſwer the expence: be it enacted

enacted by the authority aforeſaid, That every weigh-maſter and inſpector ſhall be paid for branding and inſpecting every barrel, one penny and no more.

1d. for branding and inſpecting each barrel.

XIV. And whereas by an act paſſed in the twenty-fifth year of his preſent Majeſty's reign, entitled, *An act for the further improvement and extenſion of the fiſheries on the coaſts of this kingdom*, it is enacted, That a bounty of five ſhillings and five pence ſhall be paid for every ſix ſcore of ling or cod taken on the coaſts of this kingdom, upon the exportation thereof, and a bounty of three ſhillings and three pence for every ſix ſcore of hake, haddock, glaſſing, otherwiſe coal fiſh and conger eel taken on the coaſts of this kingdom, upon the exportation thereof: be it enacted by the authority aforeſaid, That the ſaid bounties ſhall henceforth be diſcontinued and repealed, and be no longer paid or payable; and that in lieu of ſaid bounties there ſhall be payable and paid a bounty at and after the rate of three ſhillings and three pence by the hundred weight, on all dried cod, ling, hake, haddock, glaſſing, otherwiſe coal fiſh and conger eel taken on the coaſts of this kingdom, upon the exportation thereof, any thing in the ſaid act contained to the contrary notwithſtanding.

Bounties by 25 Geo. 3. c. 35. ſ. 21. on ling or cod, &c. diſcontinued,

and in lieu thereof the bounties herein ſhall be paid.

XV. And whereas by the ſaid act, it is enacted, That no more than one third of the bounty of thirty ſhillings *per* ton, ſhall be paid for or on account of any buſs or veſſel, unleſs it ſhall appear that fiſh was actually taken or brought by the ſaid veſſel on the voyage for which ſhe claims, that the ſame was landed, well cured, in ſound merchantable order, in which caſe, out of the remaining twenty ſhillings, or two thirds of the ſaid bounty which ſuch veſſel ſhall be entitled to, the maſter thereof ſhall receive ſuch bounties as are therein particularly mentioned: be it enacted by the authority aforeſaid, That no maſter of any fiſhing buſs or veſſel ſhall be entitled to, or receive any part of the remaining twenty ſhillings, or two thirds of the ſaid bounty for any ſuch dried cod, ling, hake, haddock, glaſſing, otherwiſe coal fiſh or conger eel, ſo taken or brought as aforeſaid, any thing in ſaid act to the contrary notwithſtanding.

Further recital of ſaid act, ſ. 8.

No part of two thirds of bounty in ſaid act ſhall be paid for dried cod, &c.

XVI. And whereas by ſaid act, it is enacted, That no owner or owners of any herrings ſhall be entitled to any bounty upon the exportation of ſuch fiſh, unleſs it ſhall be proved by ſufficient affidavits made before the collector or other principal officer of ſome port in this kingdom, or before ſome one of the inſpectors of the fiſheries, that the herrings were cured with at leaſt a moiety of Spaniſh, Portugal, or Mediterranean ſalt, or ſalt refined by three days boiling in barrels, troughs, vats, or other veſſels, ſo as

Further recital of ſaid act, ſ. 26.

A. D. 1787. Chap. 31.

to preſerve the pickle; and that if taken in June, July, Auguſt, or September, they were ſalted within twenty-four hours of the time of their being taken, and within forty-eight hours, if taken at any other time of the year, that they have been repacked, not till after ten days from the firſt curing, and have been carefully ſorted, ſeparating the ſhotten herrings from the others, and rejecting all bad and broken herrings, and unleſs ſuch owner or owners ſhall have branded their name, and the quality of ſuch herrings, diſtinguiſhing the full from the ſhotten upon the head of the barrel: be it enacted by the authority aforeſaid, That the ſaid recited part of ſaid act be repealed and made null and void, and that no bounty ſhall be payable or paid on the exportation of any herrings, unleſs it ſhall be proved before the collector or other principal officer of the port where the ſame ſhall be exported, that ſaid herrings are well cured, and in good, ſound merchantable order, and unleſs the exporter or exporters of ſuch herrings ſhall have performed all the other requiſites preſcribed by law.

Said part repealed,

no bounty on export of herrings without proof be made as herein.

XVII. And whereas by the report of the committee of accounts, there appears to be in the hands of the vice-treaſurers of this kingdom, the ſums of eighteen pounds fourteen ſhillings and eleven pence, and of four thouſand and eighty-five pounds thirteen ſhillings and two pence, making together four thouſand one hundred and four pounds eight ſhillings and one penny, remaining of the ſums appropriated for the encouragement of the fiſheries, in ſuch manner as ſhall be directed by parliament: be it enacted, That the ſaid ſum of four thouſand one hundred and four pounds eight ſhillings and one penny ſhall be paid into the hands of the commiſſioners of his Majeſty's revenue, to be applied to the eſtabliſhing of light houſes on the north and weſt coaſts of this kingdom, at ſuch places, and in ſuch manner, regard being had to the advantage of the fiſheries as ſhall be directed by the ſaid commiſſioners for the time being, or any three of them, with the approbation of the lord lieutenant, or other chief governor or governors of this kingdom for the time being.

Balance of 4104l. 8s. 1d. in hands of vice-treaſurer to be applied to erecting light-houſes on the north and weſt coaſt.

XVIII. And whereas by an act paſſed the laſt ſeſſion of Parliament, entitled, *An act for granting unto his Majeſty, his heirs and ſucceſſors, an additional duty on wine, hides, beer, ale, and other goods and merchandizes therein mentioned, and for prohibiting the importation of all gold and ſilver lace, and of all cambricks and lawns, except of the manufacture of Great Britain, and of all hops, except of the growth of Great Britain, and the Britiſh plantations, and of all glaſs, except from Great Britain,* and by another act paſſed this ſeſſion of parliament, entitled, *An act for granting*

By chap. 1. of ſeſſion 1786, and chap. 1. of 1787, 10s. per barrel was impoſed on herrings imported, except Britiſh.

unto

unto his Majeſty, his heirs and ſucceſſors, an additional duty on wine, hides, beer, ale, and other goods and merchandizes therein mentioned, and for prohibiting the importation of all gold and ſilver lace, and of all cambricks, lawns, and gloſs, except the manufacture of Great Britain, and France, and the French dominions in Europe; and of all hops, except the growth of Great Britain, and the Britiſh plantations; a duty of ten ſhillings *per* barrel was impoſed upon all foreign herrings imported into this kingdom during the reſpective times in ſaid acts mentioned, except Britiſh herrings: be it enacted, That the ſaid duties, and all other ſums granted for the encouragement of the fiſheries of this kingdom, not otherwiſe diſpoſed of by Parliament, ſhall be paid to the commiſſioners of his Majeſty's revenue, to be applied in ſuch manner as they, or any three of them for the time being, with the approbation of the lord lieutenant, or other chief governor or governors for the time being ſhall direct, for the purpoſes in the ſaid firſt recited act, and this act mentioned.

Said duties, and all other ſums for encouragement of fiſheries not otherwiſe diſpoſed of, ſhall be paid to commiſſioners of revenue, to be applied as directed.

XIX. And be it further enacted, That all and every oath and oaths directed by ſaid firſt recited act, ſhall be adminiſtered by the ſaid inſpectors or ſurveyors therein mentioned, unleſs otherwiſe directed by the ſaid act.

Oaths.

XX. Provided always, and be it further enacted by the authority aforeſaid, That the commiſſioners of his Majeſty's revenue, or any three of them, and they are hereby empowered whenever they ſhall ſee cauſe, to direct, that all oaths directed by the ſaid act, and by all other acts granting bounties, or preſcribing regulations for the encouragement of the fiſheries, may be adminiſtered by a magiſtrate, inſtead of the collector, inſpector, or other officer of the revenue.

Oaths to be adminiſtered by magiſtrates when thought proper.

XXI. And whereas it frequently happens, that grounds which lie near to the ſhores of this kingdom, are wanted by the ſaid commiſſioners of the revenue, for the purpoſe of erecting light-houſes for the preſervation of ſhipping reſorting to this kingdom, and alſo watch-houſes and other accommodations for the officers of the revenue for the preventing of ſmuggling exciſeable goods into this kingdom: be it therefore enacted, That whenever the ſaid commiſſioners ſhall want any ſuch grounds for the purpoſes aforeſaid, it ſhall and may be lawful for all perſons, bodies politick and corporate, tenants in tail, tenants for life, with remainders to their ſons or iſſue in tail, infants by their guardians, the guardians and committees of lunaticks and idiots, *feme coverts* with their huſbands, by leaſes or deeds indented and enrolled, to demiſe for any term of years to his Majeſty, or to the commiſſioners of the

Grounds may be demiſed to commiſſioners for erecting light houſes and watch houſes,

revenue for the time being, or to ſuch perſon or perſons, as the ſaid commiſſioners of the revenue for the time being, or any three or more of them ſhall appoint, in truſt, and to and for the uſe of his Majeſty, any grounds or lands not exceeding one acre plantation meaſure, excluſive of a paſſage or road not exceeding twenty-one feet in breadth to the ſame, where there ſhall be no publick road to the ſame; provided that ſuch grounds or lands ſhall not be any part of any fair-green or market-place, or any quay, pier, or dock, except ſo much as ſhall be abſolutely neceſſary for ſuch light-houſe or watch-houſe to ſtand, or be erected on, or any part of any town or village actually built upon, or any part of a demeſne, or of any lawn, garden, orchard, yard, planted walk, or avenue to a houſe, or of any park or paddock for deer, or ſituated along the banks or ſhores of any river or ſea-coaſt, ſo as to cut off the communication with ſuch river or ſea-coaſt from the remaining parts of ſuch lands.

not to be a part of a fair green, &c.

XXII. And be it further enacted, That every ſuch demiſe that ſhall be made as aforeſaid, of any grounds or lands, together with ſuch paſſages, roads, and appurtenances, ſhall be valid and effectual in law, notwithſtanding any diſability or incapacity whatſoever in the perſon or perſons ſo demiſing the ſame: provided that no grounds or lands belonging to any perſon or perſons under any diſability or incapacity to make a leaſe thereof for ſuch term as ſhall be required for the purpoſes aforeſaid, ſhall be granted, otherwiſe than by leaſe, at the higheſt and beſt improved yearly rent, without fine or other conſideration, ſave only the ſaid reſerved yearly rent.

No lands as herein, demiſed, except by leaſe at higheſt rent.

XXIII. And in caſe that any perſon or perſons as aforeſaid, ſhall refuſe to demiſe ſuch grounds or lands as aforeſaid to his Majeſty, or to the ſaid commiſſioners of the revenue, or to ſuch perſon or perſons as the ſaid commiſſioners for the time being, or any three or more of them ſhall appoint, or in caſe any difference concerning the rent or conſideration for ſuch grounds or lands ſhall ariſe between the perſons intereſted therein, and the ſaid commiſſioners, or the perſon or perſons ſo to be appointed as aforeſaid: be it enacted, That the ſaid commiſſioners, or ſuch perſon or perſons may, thirty clear days before any general aſſizes to be holden for the reſpective counties where ſuch grounds ſhall reſpectively lie, give to the proprietors and occupiers of ſuch ſeveral grounds or lands, or cauſe to be left at their laſt places of abode reſpectively, a notice in writing, deſcribing the quantity of ground ſo wanted by the ſaid commiſſioners for the purpoſes aforeſaid, and purporting that the rent or conſideration of ſuch

If any perſons refuſe to demiſe ſuch lands, or in caſes of diſputes, the ſame ſhall be adjuſted by a jury as herein,

ground will be adjuſted by a jury at the ſaid aſſizes, and the juſtices at the ſaid aſſizes, upon proof to them made, that ſuch notices have been given in manner aforeſaid, ſhall charge a jury of twelve honeſt and ſubſtantial men, to be then and there impanelled by the ſheriff of the county without fee, and cauſe ſuch jury to be ſworn well and truly to aſſeſs the value of the ground comprized in the ſaid notices, and the rent or conſideration to be given for the ſame, to the reſpective proprietors and occupiers thereof, according to their reſpective intereſts therein, which oath the ſaid juſtices are required to adminiſter to the ſaid jury, and the reſpective parties ſhall have their lawful challenges, and the ſaid jury being ſo ſworn ſhall, after evidence on oath given to them, by their verdict aſſeſs the rent or conſideration to be given for ſuch ground to the reſpective proprietors and occupiers thereof, according to their reſpective intereſts therein, and the ſaid juſtices ſhall give judgment thereon, which verdict and judgment ſhall be concluſive, and finally bind all parties, and after ſuch verdict and judgment the ſaid commiſſioners, or ſuch perſon or perſons as they, or any three of them ſhall appoint, ſhall hold and enjoy ſuch ground for the uſe of his Majeſty, during ſuch term as the ſaid commiſſioners ſhall judge neceſſary for the purpoſes aforeſaid, paying for the ſame ſuch conſideration or yearly rent as ſhall be agreed upon or aſſeſſed, and adjudged in manner aforeſaid, and all rents to be awarded by any jury for ſuch grounds or lands, ſhall be duly paid by the collectors of the diſtricts in which the lands reſpectively lie, to the perſons entitled to receive the ſame; and that it ſhall and may be lawful for any officer of his Majeſty's revenue to enter upon any high grounds or head lands near any ſea coaſt, or navigable river, and from which ſuch ſea or river can be ſeen, to view and watch for any ſhip, boat, or veſſel: provided that ſuch high grounds or head lands be not part of a demeſne, or of any lawn, garden, orchard, yard, planted walk, or avenue to any houſe, or of any park or paddock for deer.

Officers empowered to enter on high grounds, &c. to watch for ſhips.

XXIV. Provided alſo, That if the perſon or perſons in poſſeſſion of ſuch high grounds or head lands require ſatisfaction to be made for ſuch liberty to enter on the ſame, ſuch ſatisfaction ſhall be awarded by two juſtices of the peace of the county, one to be named by each party, and if ſuch two juſtices ſhall not agree, then ſuch ſatisfaction ſhall be awarded by any one ſuch juſtice, and ſuch other juſtice of the peace of ſuch county as ſhall be nominated by ſuch two juſtices.

Satisfaction to owners of ſuch grounds.

A. D. 1787.

Officers taking any dog on ſuch grounds, or doing any damage forfeits 5l.

XXV. And be it enacted, That if any ſuch officer entering upon any lands in purſuance of this act ſhall take with him any dog, or deſtroy any game thereon, or wilfully commit any damage or deſtruction on ſuch land, every ſuch officer ſhall, upon being convicted thereof by the oath of any credible witneſs, before any juſtice of the peace, forfeit the ſum of five pounds, to be levied by diſtreſs and ſale of the offender's goods, by warrant under the hand and ſeal of ſuch juſtice.

Perſons deſtroying fiſh in the harbour of Dungarvan after 1ſt June, 1787, forfeit 10l.

XXVI. And whereas the practice of trawling carried on in the harbour of Dungarvan, is very prejudicial to the fiſheries, by deſtroying the ſpawn of fiſh: Therefore be it enacted by the authority aforeſaid, That if any perſon or perſons ſhall, from and after the firſt day of June next, take or deſtroy any fiſh whatſoever, by trawling (oyſters excepted) in the bay of Dungarvan, within Ballymacart head and Gull iſland, off Stradbally cove, ſuch perſon or perſons ſhall, on due proof thereof, by the oath of one credible witneſs, before any one of his Majeſty's juſtices of the peace for the county of Waterford, forfeit the ſum of ten pounds, together with ſuch trawls and geer, one moiety to the uſe of the informer, and the other to the haven-maſter of the port of Dungarvan, to be employed for the purpoſe of clearing the harbour, the ſaid penalties to be levied by diſtreſs and ſale of the offender's goods, by warrant under the hand and ſeal of ſuch juſtice of the peace.

CHAP. XXXII.

An Act for the better Collection of His Majeſty's Revenue ariſing from Forfeited Recognizances.

Preamble.

FOR the more effectually collecting his Majeſty's revenue, ariſing from recognizances forfeited by perſons bound for the proſecution or appearance of perſons charged with criminal offences, or for keeping the peace: be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That it ſhall and may be lawful for the lord lieutenant, or other chief governor or governors of this kingdom for the time being, from time to time to nominate and appoint in each county at large, county of a city, and county of a town in this kingdom, a proper perſon to collect

Chief governor to appoint perſons for collecting forfeited recognizances,

and

and levy within ſuch county, county of a city, or county of a town, for which he ſhall be ſo appointed, all recognizances forfeited by perſons reſiding, or having goods or lands within the ſame reſpectively, and who were bound by ſuch recognizances for the appearance or proſecution of perſons charged with criminal offences, or for keeping the peace, and that every ſuch perſon ſhall be called collector of forfeited recognizances, within the county, county of a city, or county of a town, for which he ſhall be ſo appointed; and every ſuch collector ſo appointed, ſhall give ſecurity by bond, with ſureties, in like manner as other collectors of his Majeſty's revenue are bound to do.

to give ſecurity.

II. Provided always, That no one perſon ſhall be appointed collector in more than one county, unleſs in the county of a city, or county of a town, within the county at large, in which he ſhall be appointed collector.

The number of collectors.

III. And be it enacted, That the ſeveral clerks of the crown and peace throughout this kingdom ſhall, on the firſt day of every term next enſuing the time of holding every commiſſion of oyer and terminer and general gaol delivery, and ſeſſions of the peace reſpectively, in any county, county of a city, or county of a town therein, return ſeparate and diſtinct eſtreats, one of which ſhall contain only ſuch recognizances as aforeſaid as ſhall have been forfeited, and the ſame ſhall be filed in his Majeſty's court of exchequer, and be kept in the office of the comptroller of the pipe.

Clerk of the crown to return eſtreats,

one filed in the court of exchequer.

IV. And be it enacted, That the comptroller of the pipe ſhall thereupon iſſue the ſecond ſummons of the pipe, for the levying of all ſums of money contained in ſuch eſtreats out of the goods, body, and lands of the reſpective debtors named in ſuch proceſs, and ſuch proceſs ſhall be directed to the collectors of the ſeveral counties, counties of cities, and counties of towns reſpectively, in which the ſeveral debtors appear by ſuch eſtreats reſpectively to reſide.

Comptroller of the pipe to iſſue ſummonſes,

directed to collectors.

V. And be it enacted, That ſuch proceſs ſhall be iſſued by the comptroller of the pipe, within ten days after the end of every Hilary and Trinity terms, and ſhall be returnable reſpectively on the firſt return day of the next following iſſuable term, and ſuch proceſs ſhall and may from time to time be renewed and iſſued in manner aforeſaid, as often as occaſion ſhall require, and every ſuch proceſs ſhall, within ten days after the iſſuing thereof, be delivered to the collectors reſpectively to whom the ſame ſhall be directed, according to the courſe preſcribed for the delivery of

Time of iſſuing and return.

A. D. 1787. Chap. 32.

the proceſs of green wax directed to the ſheriffs of this kingdom.

Returning clerks to take the oath herein.

VI. And be it enacted, That from henceforth all clerks of the court of king's bench, clerks of the court of common pleas, clerks of aſſize, clerks of the crown, clerks of the peace, and others to whom it belongs, to make returns of eſtreats into the exchequer, ſhall, upon delivery of ſuch eſtreats reſpectively, take the oath following, that is to ſay,

Oath.

I do *ſwear that theſe eſtreats now by me delivered, are truly and carefully made up and examined, and that all fines, iſſues, and amerciaments, recognizances and forfeitures, which were ſet, loſt, impoſed, or forfeited, and in right and due courſe of law ought to be eſtreated in the court of exchequer, are, to the beſt of my knowledge, underſtanding, and belief, therein contained, and that in the ſame eſtreats are alſo contained and expreſſed all ſuch fines as have been paid into the court from which the ſaid eſtreats have been made, without any fraudulent or wilful diſcharge, omiſſion, miſnomer or defect whatſoever.*

Which ſaid oath the barons of the court of exchequer, or any of them, are, and is hereby required and impowered to adminiſter from time to time accordingly.

Powers of collectors.

VII. And be it enacted, That the ſeveral collectors ſo to be appointed, to whom ſuch proceſs ſhall be directed, ſhall have the ſame powers to levy the debts therein to be comprized, and in executing ſuch proceſs as ſheriffs in this kingdom have by law for executing the ſecond ſummons of the pipe.

Levied off the goods of ſuch debtors if ſufficient.

VIII. Provided always, That every ſuch collector ſhall in the firſt place reſort to the goods of every perſon againſt whom any ſuch proceſs ſhall be iſſued for the levying thereout of the debts due by them reſpectively, or ſo much thereof as ſuch goods ſhall be ſufficient to anſwer, and ſhall not in any caſe reſort to the body or lands of any ſuch perſon, if ſuch debts might have been levied out of his or her goods.

Conſtables to be aiding.

IX. And be it enacted, That all chief conſtables, high conſtables, ſub-conſtables, and petty conſtables within their reſpective juriſdictions, ſhall be aiding and aſſiſting to ſuch collectors in the execution of the ſaid proceſs.

Perſons committed till debt paid.

X. And be it further enacted, That every ſuch collector, who by virtue of the ſaid proceſs ſhall arreſt the body of any perſon, ſhall, by warrant under his hand and ſeal, commit the body of ſuch perſon to the cuſtody of the ſheriff or ſheriffs of the county,

county of a city, or county of a town, within the juriſdiction of ſuch collector, and every ſuch ſheriff or ſheriffs is, and are hereby required to receive into his or their cuſtody every perſon ſo committed, and to keep him or her in execution for the debt for which ſuch perſon ſhall be committed, until he or ſhe ſhall be diſcharged thereof by warrant of the collector, or by order of the court of exchequer.

Collectors to make return, account, and affidavit,

XI. And be it enacted, That every ſuch collector, to whom any ſuch proceſs ſhall be delivered, ſhall, before the laſt day of the term in which the ſame ſhall be returnable, make a return thereon, and by ſuch return account for all ſum and ſums of money to be compriſed in ſuch proceſs, and ſhall, by affidavit to be annexed thereto, verify the truth of ſuch return and account; and the ſaid proceſs, return, and affidavit ſhall be filed and kept in the office of the comptroller of the pipe, and ſhall not be ſubject to the payment of any ſtamp duty, and every ſuch collector ſhall lodge a true copy of ſuch proceſs, return and account with the clerk of the crown, of the county in which he ſhall be collector, on or before the firſt day of the aſſizes next enſuing ſuch return, and ſhall in open court, in the preſence of the grand jury, verify upon oath ſuch return and account; and if any ſuch collector ſhall neglect to lodge ſuch copy with the clerk of the crown as aforeſaid, or ſhall neglect or refuſe to verify upon oath ſuch return and account in manner herein directed; then and in every ſuch caſe, every ſuch collector may be fined by the judge of aſſize, at his diſcretion, and every ſuch clerk of the crown is hereby required to annex ſuch copy to the eſtreats to be by him returned in the next term.

filed,

not ſubject to ſtamp duty,

copy lodged with clerk of the crown,

verified on oath,

penalty,

copy annexed to eſtreats returnable.

Court of exchequer may impoſe a fine on collector guilty of neglect,

XII. And be it enacted, That his Majeſty's court of exchequer may on the laſt day of any term in which any ſuch proceſs ſhall be returnable, impoſe ſuch fine on any collector who ſhall not have made a return on the proceſs to him delivered, and duly accounted for the ſums therein comprized in ſuch manner as by this act is directed, as the ſaid court ſhall think proper, and may award an attachment againſt every ſuch collector at ſuch time as the ſaid court ſhall think fit, and every collector who ſhall make a falſe return, or render an undue account, ſhall be puniſhable by the ſaid court in ſuch manner as the ſaid court ſhall think proper.

and award attachments, &c.

Sums nihilled by ſuch return tranſmitted to ſecond remembrancer, who is to iſſue proceſs,

XIII. And be it further enacted, That the ſeveral ſums nihilled by ſuch return ſhall be tranſmitted to the ſecond remembrancer of the ſaid court, who ſhall iſſue the uſual proceſs of his office, directed in like manner to every ſuch collector for levying the

amount of every ſum ſo nihilled as aforeſaid, and every ſuch collectors ſhall make return of ſuch proceſs and account in like manner as is herein directed, with reſpect to the ſecond ſummons of the pipe.

like return as to ſecond ſummons of the pipe.

XIV. And be it enacted, That the comptroller of the pipe, and ſecond remembrancer reſpectively, ſhall forthwith after ſuch return and account on the ſaid proceſs as aforeſaid ſhall be made, return to the clerk of the pipe a tranſcript of all ſums returned by ſuch collectors to have been levied by them reſpectively, and of all ſums for which any of the perſons in ſuch proceſs ſhall have been committed to the cuſtody of any ſheriff or ſheriffs, and the clerk of the pipe ſhall thereupon make out a debit of the money, which by ſuch tranſcript ſhall appear to have been levied by ſuch collector.

Comptroller and ſecond remembrancer to return to clerk of the pipe a tranſcript of ſums returned, &c.

debit to be made out.

XV. And be it enacted, That the clerk of the pipe in making out ſuch debits, ſhall allow to every ſuch collector the ſum of two ſhillings and ſix pence on every twenty ſhillings, which ſhall have been actually levied by him, and the further ſum of one ſhilling on every twenty ſhillings for which any perſon or perſons hath or have been committed by ſuch collector to any ſheriff or ſheriffs.

2s. 6d. on every 20s. actually levied.

and 1s. for every 20s. for which a perſon is committed.

XVI. And be it enacted, That every ſheriff in whoſe cuſtody any perſon or perſons have been committed by any ſuch collector, ſhall at the holding of every commiſſion of oyer and terminer and general gaol delivery within their reſpective juriſdictions, return to the juſtices of oyer and terminer reſpectively, a certificate, containing the names of the ſeveral perſons committed to them reſpectively by any ſuch collector, and who were in their cuſtody at any time during the holding of the then next preceding commiſſion of oyer and terminer, or have been ſince committed to them, and the times they were reſpectively committed, and the ſums for which they were ſo committed, and whether any, and which of ſuch perſons then remain in their cuſtody, and if not, by what authority they were reſpectively diſcharged, and the gaoler of every ſuch ſheriff, ſhall by affidavit to be ſworn before ſuch juſtices of oyer and terminer, verify the truth of the ſaid certificate, and ſuch certificate and affidavit ſhall be lodged with the clerks of the crown of the ſeveral counties reſpectively, who ſhall annex the ſame to the eſtreats of all forfeited recognizances returned by them purſuant to this act.

Sheriffs to return certificates of names of perſons committed to them, &c.

gaolers to verify the ſame on oath,

lodged with clerk of crown.

XVII. And be it enacted, That all ſheriffs to whom any ſuch perſons as aforeſaid ſhall be committed as aforeſaid, ſhall be chargeable with all ſums for which ſuch perſons were ſo committed to

Sheriffs chargeable with ſums for which ſuch perſons are committed to them.

them

them reſpectively, in the ſame manner as they are now by law chargeable for fines on perſons convicted of any criminal offences, and committed to them for ſuch fines, and the comptroller of the pipe ſhall iſſue his uſual proceſs againſt ſuch ſheriffs for the ſame.

Sheriffs exonerated upon producing a diſcharge from collector, or an order of the court of exchequer.

XVIII. Provided always, That where any perſon ſo committed, and for whom any ſheriff or ſheriffs ſhall become chargeable as aforeſaid, ſhall not remain in the cuſtody of ſuch ſheriff or ſheriffs, the ſheriff or ſheriffs to whom ſuch laſt mentioned proceſs ſhall iſſue, ſhall upon his or their producing a diſcharge from the collector by whom any ſuch perſon was committed, or on producing an order of the ſaid court of exchequer for the diſcharge of any ſuch perſon be exonerated on his account, for the ſum for which ſuch perſon ſo diſcharged was committed.

Such diſcharge to be kept by the clerk of the pipe,

XIX. And be it further enacted, That where any ſuch diſcharge of any collector ſhall be ſo produced by any ſheriff or ſheriffs as aforeſaid, ſuch diſcharge ſhall be kept in the office of the clerk of the pipe, or where any collector ſhall charge himſelf with ſuch ſum as he ſhall be chargeable with, in reſpect of any ſuch perſon ſo diſcharged, the clerk of the pipe ſhall in each ſuch caſe include ſuch ſum in the debit to be made in purſuance of this act, of the monies to be paid by ſuch collector.

collectors charge themſelves it ſhall be included in the debit, &c.

Upon ſuch ſums collectors allowed 1s. 6d. for each 20s. above the aforeſaid 1s.

XX. Provided always, That where any debit ſhall be made of any ſuch ſum, the clerk of the pipe ſhall allow to every ſuch collector, the ſum of one ſhilling and ſix pence for every twenty ſhillings thereof, over and above the ſum of one ſhilling for every twenty ſhillings by this act directed to be allowed to ſuch collector upon ſuch ſum as aforeſaid.

Collector to pay in ſums with which he is chargeable,

and depoſite an acquittance.

XXI. And be it enacted, That every collector ſhall within ten days after the end of ſuch term, in which any proceſs to him directed ſhall be returnable, pay into the receipt of the exchequer, all monies with which he ſhall be chargeable purſuant to this act, and ſhall depoſite an acquittance for the ſame with the clerk of the pipe, who ſhall give ſuch collector a certificate thereof, if the ſame be required by him.

Court of exchequer may proceed by fine and attachment againſt collectors not paying.

XXII. And be it enacted, That the ſaid court of exchequer may and ſhall proceed by fine and attachment againſt every collector, who ſhall not within the time by this act for that purpoſe preſcribed, pay into the exchequer all ſuch monies with which he ſhall be then chargeable as aforeſaid.

A. D. 1787.

CHAP. XXXIII.

An Act to empower the Commiſſioners of His Majeſty's Revenue to grant Re-payments of certain Duties on Portugal and Spaniſh Wines in certain Caſes.

Recital of 25 & 26 Geo. 3. &c. relative to wine duties.

WHEREAS by certain acts paſſed in the twenty-fifth and twenty-ſixth years of his preſent Majeſty, and alſo by an act paſſed this ſeſſion of Parliament, it was enacted, That for and upon all wines which ſhould be imported into this kingdom during the times therein mentioned, there ſhould be paid to his Majeſty, his heirs and ſucceſſors, the ſeveral duties in the ſchedules thereunto annexed, and for and upon all wines of the growth of Portugal imported into this kingdom during the ſame periods, an additional duty of thirty pounds a ton, and ſo in proportion for any greater or leſs quantity, and that the ſaid additional duty of thirty pounds a ton, ſhould ceaſe and determine ſo ſoon as the goods of Ireland ſhould be admitted into Portugal, agreeable to treaties, and the ſame be notified to the chief commiſſioners of the revenue, by authority of his Majeſty, his heirs and ſucceſſors, the ſeveral duties in the ſchedule to the ſaid act reſpectively mentioned, and for and upon all wines of the growth of Portugal imported into this kingdom during the time aforeſaid, an additional duty of thirty pounds a ton, and ſo in proportion for any greater or leſs quantity; and by the ſaid act it was alſo enacted, That the ſaid additional duty of thirty pounds on all wines of the growth of Portugal, ſhall ceaſe and determine ſo ſoon as the goods of Ireland ſhall be admitted into Portugal agreeable to treaties, and that the ſame ſhall be notified to the chief commiſſioners of the revenue by authority of his Majeſty: and whereas by another act paſſed this ſeſſion of Parliament, entitled, *An act for the better collection of his Majeſty's revenue, and for the continuation and amendment of ſeveral laws heretofore made for that purpoſe*, it was enacted, That in caſe the duties on the importation of wines from Portugal ſhall, at any time before the twenty-fifth day of March, one thouſand ſeven hundred and eighty eight, by virtue of the proviſions of the act therein recited, be lowered, then no higher duties ſhall be paid on the importation of wines of the growth of Spain, or the Spaniſh dominions, than ſhall be payable on wines of the growth of Portugal: be it enacted by the King's

Recital of revenue act this ſeſſion.

moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That for and upon all wines of the growth of Portugal, on which the ſaid additional duty of thirty pounds a ton hath or ſhall have been paid, and which ſhall be in the ſtores, ware-houſes, or poſſeſſion of any merchant or merchants who imported the ſame, and in the original caſks or packages in which the ſame were imported on the day whereon, purſuant to the proviſions in the firſt mentioned act contained, the ſaid additional duty of thirty pounds a ton ſhall ceaſe, it ſhall and may be lawful for the commiſſioners of his Majeſty's revenue to allow and repay to ſuch merchant or merchants as aforeſaid, the ſaid additional duty of thirty pounds a ton; and for and upon all wines of the growth of Spain or the Spaniſh dominions, on which the duties required by any law heretofore made, ſhall have been paid, and which ſhall be in the ſtores, warehouſes, or poſſeſſion of any merchant or merchants who imported the ſame, and in the original caſks or packages in which the ſame were imported, on the day whereon, purſuant to the laſt recited act, no higher duties ſhall be payable on the importation thereof, than ſhall be payable upon wines of the growth of Portugal, it ſhall and may be lawful for the ſaid commiſſioners to allow and repay to ſuch merchant or merchants as aforeſaid, ſuch ſum or ſums of money as the duties paid on the import thereof ſhall have exceeded the duties that would be payable for the ſame, by virtue of the ſaid laſt recited act, if the ſame were to be imported after the day whereon no higher duties ſhall be payable on the importation of ſuch wines than ſhall be payable on wines of the growth of Portugal.

Wines of Portugal in poſſeſſion of importer in original caſks, &c. which paid the duty of 30l. per ton, the ſame ſhall be re-paid.

Allowance on Spaniſh wines.

II. Provided always, That no allowance or re-payment ſhall be made by virtue of this act, unleſs proof be made to the ſatisfaction of the ſaid commiſſioners, that upon all ſuch wines reſpectively the duties payable by law on the import thereof were fully paid.

Proof to be made that the duty was paid.

III. And whereas by the ſaid firſt mentioned acts, there was laid upon all cork of the growth of Portugal, whether cut or uncut, an additional duty after the rate of ten ſhillings for every hundred weight, and for and upon all lemons and oranges of the growth of Portugal, or its dominions, an additional duty after the rate of forty ſhillings for every thouſand which ſhould be imported during the times therein mentioned, the ſaid additional duty of ten ſhillings on every ſuch hundred weight of cork, and the ſaid additional duty of forty ſhillings a thouſand on all ſuch lemons

A. D. 1787.

and oranges, to ceaſe and determine, ſo ſoon as the goods of Ireland ſhould be admitted into Portugal agreeable to treaties, and the ſame be notified to the chief commiſſioners of the revenue by authority of his Majeſty: be it further enacted, That on all cork, the growth of Portugal, on which it ſhall appear to the ſatisfaction of the commiſſioners of the revenue, that the ſaid additional duty of ten ſhillings a hundred weight hath or ſhall have been paid, and which ſhall be in the poſſeſſion of the perſon who imported the ſame, and in the ſame ſtate in which it was imported, and upon all oranges and lemons of the growth of Portugal on which it ſhall appear to the ſatisfaction of the commiſſioners of the revenue, that the ſaid additional duty of forty ſhillings a thouſand, hath, or ſhall have been paid, and ſhall be in the poſſeſſion of any perſon who imported the ſame, and in the ſame packages in which the ſame were imported, on the day whereon purſuant to the proviſions in the ſaid firſt mentioned acts contained, the ſaid additional duties ſhall ceaſe, it ſhall and may be lawful for the commiſſioners of the revenue to allow and repay to ſuch perſon or perſons as aforeſaid, the ſaid additional duties of ten ſhillings upon every hundred weight of cork, and of forty ſhillings upon every thouſand of oranges and lemons.

Allowance on cork, oranges, and lemons of Portugal.

CHAP. XXXIV.

An Act to prevent the Stealing of Dogs.

WHEREAS the practice of ſtealing dogs has encreaſed, for remedy whereof, be it enacted by the King' moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That if any perſon ſhall, from and after the paſſing of this act, ſteal any dog or dogs of any kind or ſort whatſoever, from the owner or owners thereof, or from any perſon or perſons intruſted by the owner or owners thereof, with ſuch dog or dogs, or ſhall ſell, buy, receive, harbour, detain or keep any dog or dogs of any kind or ſort whatſoever, knowing the ſame to have been ſtolen as aforeſaid, every ſuch perſon upon being thereof lawfully convicted before one or more juſtice or juſtices of the peace of the county, county of the city, or county of the town or place corporate, wherein ſuch offence or offences ſhall be committed, or before the juſtices at the general quarter

Perſons who ſteal any dog, or ſell, buy or keep any that has been ſtolen, forfeit not exceeding 20l.

quarter ſeſſions of the peace, or any adjournment thereof, who are hereby authorized and directed ſummarily and finally to hear and determine the ſame upon the confeſſion of the party, or upon the oath of one or more perſon or perſons, which oath the ſaid juſtices are hereby empowered to adminiſter, ſhall be puniſhed by fine not exceeding ten pounds, and in caſe ſuch fine ſhall not be paid, ſhall be impriſoned for any time not exceeding one month.

or impriſoned 1 month.

II. And be it further enacted by the authority aforeſaid, That if any ſuch perſon or perſons ſo convicted, ſhall commit any of the offences aforeſaid a ſecond time, every ſuch perſon or perſons ſo offending, and being thereof lawfully convicted ſhall be fined a ſum not exceeding twenty pounds, and in caſe ſuch fine ſhall not be paid, ſhall be impriſoned for any time not exceeding three months.

Second offence, not exceeding 20l.

or impriſoned 3 months.

III. And be it further enacted by the authority aforeſaid, That if ſuch perſon or perſons ſo convicted, ſhall commit any of the offences aforeſaid a third time, every ſuch perſon or perſons ſo offending being thereof lawfully convicted, ſhall be committed to the houſe of induſtry, or houſe of correction, there to be kept to hard labour, for any time not exceeding ſix months.

3d offence committed to houſe of correction for 6 months.

IV. And be it enacted by the authority aforeſaid, That if any perſon or perſons by day or by night, wilfully and unlawfully take and carry away, or poiſon or deſtroy any maſtiff or other dog, every ſuch perſon being thereof convicted before one or more juſtice or juſtices of the peace for the county, city, or county of a city, or town corporate, ſuch offender or offenders, ſhall be committed to the houſe of correction of ſuch county, city or place, for three months.

Carrying away or poiſoning any dogs, committed to houſe of correction, for 3 months.

V. And be it further enacted by the authority aforeſaid, That it ſhall and may be lawful to and for any one or more of his Majeſty's juſtices of the peace in, or for any county, diviſion or place, upon information to him or them made for that purpoſe, to grant a warrant or warrants, to ſearch for any dog or dogs ſtolen as aforeſaid, and in caſe any ſuch dog or dogs, or the ſkin or ſkins of ſuch dog or dogs ſhall upon ſearch be found, to take and reſtore every ſuch dog or dogs, or ſuch ſkin or ſkins to the owner thereof, and the perſon or perſons in whoſe cuſtody or poſſeſſion any ſuch dog or dogs, ſkin or ſkins ſhall be found (in caſe it ſhall appear that ſuch perſon was privy to ſuch dog or dogs having been ſtolen as aforeſaid, or that ſuch ſkin or ſkins was or were the ſkin or ſkins of any dog or dogs ſtolen as aforeſaid,) ſhall reſpectively be ſubject and liable to the like penalties and

Search warrants to be granted,

dogs or their ſkins found, returned to owner,

perſons in whoſe poſſeſſion found, liable to penalties as if convicted of ſtealing.

A. D. 1787.

puniſhments as perſons convicted of ſtealing any dog or dogs, are herein before made ſubject and liable to.

Privilege of lords of manors.

VI. Provided always, That this act ſhall not be deemed or conſtrued to extend to abridge the privilege of lords of manors.

CHAP. XXXV.

An Act for the Preſervation of the Game.

WHEREAS the laws heretofore made for the preſervation of the game have not proved effectual: be it therefore enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That from and after the firſt day of June, one thouſand ſeven hundred and eighty-ſeven, an act paſſed in the eleventh year of the reign of her late Majeſty Queen Anne, entitled, *An act for the better preſervation of the game*; and alſo the ſeveral clauſes of an act paſſed in the thirteenth and fourteenth years of his preſent Majeſty's reign, entitled, *An act for reviving, continuing, and amending ſeveral temporary ſtatutes, and for other purpoſes therein mentioned*, which relate to the preſervation of the game; and alſo a clauſe of an act paſſed in the nineteenth and twentieth years of his preſent Majeſty's reign, entitled, *An act for reviving and continuing ſeveral temporary ſtatutes*, which relate to the preſervation of the game; and alſo the ſeveral clauſes of an act paſſed in the twenty-firſt and twenty-ſecond years of his preſent Majeſty's reign, entitled, *An act for reviving, continuing, and amending ſeveral temporary ſtatutes*, which relate to the preſervation of the game; and alſo an act paſſed in the ſaid twenty-firſt and twenty-ſecond years of his preſent Majeſty's reign, entitled, *An act for the preſervation of the game*; and alſo an act paſſed in the twenty-ſixth year of his preſent Majeſty's reign, entitled, *An act to amend an act paſſed in the third year of his preſent Majeſty's reign*, entitled, *An act for the preſervation of the game*, ſhall be, and they are hereby repealed and made null and void.

From 1ſt June, 1787, the 11th Ann. cap. 7.

13, 14 G. 3. cap. 48.

19, 20 G. 3. cap. 14. ſ. 9.

21, 22 G. 3. cap. 40.

ib. cap. 53.

26 G. 3. c. 33.

Recital of 40 W. 3. c. 8.

II. And whereas by an act paſſed in the tenth year of his late Majeſty king William the third, entitled, *An act for the preſervation of the game, and more eaſy conviction of ſuch as ſhall deſtroy the ſame*, it is enacted, That any perſon or perſons who ſhall ſhoot at, kill, take, or deſtroy any hare, partridge, pheaſant, grouſe, quail,

quail, houſe dove, or pidgeon, contrary to ſaid act, ſhall be publickly whipped at the diſcretion of the juſtice or juſtices of the peace, before whom he or they ſhall be convicted: and whereas by the ſaid act it is alſo enacted, That every conſtable, headborough and tything-man, or other perſon whatſoever, being thereunto authorized by warrant of one or more juſtice or juſtices of the peace, under his or their hands and ſeals, ſhall have full power and authority, and is thereby required to enter into, and ſearch in ſuch manner, and with ſuch power as in caſe where goods are ſtolen, or ſuſpected to be ſtolen, the houſe or houſes, out-houſes, or other places belonging to ſuch houſes of ſuſpected perſons not qualified to kill game; and in caſe any veniſon, hare, partridge, pheaſant, pidgeon, fiſh, fowl, or other game, ſhall, upon ſuch ſearch or otherwiſe, be found, the offender ſhall be carried before ſome juſtice of the peace of the ſame county, and if ſuch perſon do not give a good account how he came by ſuch veniſon, hare, partridge, pheaſant, pidgeon, fiſh, fowl, or other game, as ſhall ſatisfy the ſaid juſtice that the ſame was not taken, killed, or gotten contrary to ſaid act, or elſe ſhall not in ſome convenient time, to be ſet by the ſaid juſtice, not exceeding ſix days, produce the party of whom he bought the ſame, or ſome other credible perſon, to depoſe upon oath ſuch ſale thereof, that then ſuch perſon not giving ſuch good account, nor producing ſuch witneſs as aforeſaid, ſhall be convicted by the ſaid juſtice or juſtices of ſuch offence, and upon ſuch conviction ſhall forfeit for every hare, partridge, pheaſant, pidgeon, fiſh, fowl, or other game or veniſon, any ſum not under five, and not exceeding the ſum of twenty ſhillings, to be aſcertained by the ſaid juſtice, the ſaid forfeiture to be levied by diſtreſs and ſale of the offenders goods, and for want of diſtreſs the offender and offenders ſhall be committed to the houſe of correction for any time not exceeding one month, and not leſs than ten days, there to be whipped and kept to hard labour; and in caſe any perſon or perſons ſo produced and charged with the ſaid offence ſhall not, before the ſame juſtice, give ſuch evidence of his innocence as aforeſaid, he ſhall be convicted thereof in the ſame manner as the perſon or perſons firſt charged therewith is thereby directed to be, and ſo from perſon to perſon till the firſt offender ſhall be diſcovered: and whereas by the ſaid act it is enacted, That the game-keeper or game-keepers, or any other perſon or perſons being thereunto authorized by warrant, under the hand and ſeal of any juſtice of the peace of the ſame county, may in the day time ſearch the houſes, out-houſes, or other places, of any perſon or perſons by ſaid act prohibited, to keep or uſe

A. D. 1787. Chap. 35.

any guns, hounds, grey-hounds, beagles, land-ſpaniels, or ſetting dogs, as upon good ground ſhall be ſuſpected to have or keep the ſame in his or their cuſtody: be it enacted by the authority aforeſaid, That from and after the ſaid firſt day of June, one thouſand ſeven hundred and eighty-ſeven, the ſaid ſeveral recited clauſes and parts of ſaid act ſhall be, and they are hereby repealed, and made null and void.

Said recited parts repealed.

III. And whereas by ſaid act it is enacted, That no perſon or perſons ſhall after the twentieth day of October, one thouſand ſix hundred ninety-eight, burn on any mountain, hill, moor, bog, heath, or waſte ground, any greg-ling, furs, heath, goſs, or fern, at any other ſeaſon of the year, ſave only between the fourteenth day of June, and the ſecond day of February in every year, on pain that every perſon and perſons offending contrary thereunto, ſhall for every ſuch offence, forfeit and loſe the ſum of five pounds: be it enacted by the authority aforeſaid, That nothing in ſaid act ſhall extend, or be conſtrued to extend, to ſubject the owner or occupier of any ſuch mountain, hill, moor, bog, heath, or waſte ground, to ſaid penalty for burning greg-ling, furs, heath, goſs, or fern, at any time of the year on ſuch part of ſaid mountain, hill, moor, bog, heath, or waſte ground, as ſhall be broken up for the purpoſes of agriculture or planting.

Further recital of ſaid act relative to burning any mountain, &c.

not to extend to ſuch as is broken up for agriculture or planting.

IV. And be it enacted by the authority aforeſaid, That from and after the ſaid firſt day of June, one thouſand ſeven hundred and eighty-ſeven, every perſon who ſhall wilfully take, kill, or deſtroy, or who ſhall ſell or expoſe to ſale, or who ſhall buy, or cauſe to be bought any moor-game, heath-game, or grouſe, between the tenth day of December, and ſeventh day of Auguſt in any year, or any pheaſant, partridge, quail, land-rail, or wild turkey, between the tenth day of January and firſt day of September in any year, ſhall forfeit a ſum not exceeding five pounds for every ſuch moor-game, heath-game, or grouſe, pheaſant, partridge, quail, land-rail, or wild turkey; and that every perſon who ſhall buy, or cauſe to be bought, ſell, or expoſe to ſale, any hare at any time between the firſt Monday in every November, and the firſt Monday in every July following, ſhall forfeit a ſum not exceeding five pounds for every ſuch hare; and that every perſon who ſhall make uſe of any gun, ſnare, net, or other engine to take, kill, or deſtry any moor-game, heath-game, or grouſe, pheaſant, partridge, quail, land-rail, wild turkey, or other wild fowl, or any hare or rabbit on a Sunday, ſhall forfeit for every ſuch offence a ſum not exceeding five pounds; and that every perſon who ſhall wilfully take, kill, or deſtroy any hare, pheaſant,

From 1ſt June 1787, perſons who take, kill, deſtroy, ſell, or buy any game herein mentioned at the times herein forfeit 5l. for each bird,

for every hare bought or ſold 5l.

making uſe of any gun, &c. to kill game on a Sunday, penalty 5l.

killing game by night, except as herein,

partridge, quail, land-rail, moor-game, heath-game, or grouſe in the night, between one hour after ſun-ſetting and one hour before ſun-riſing, unleſs qualified to take or kill game, and upon his or her own lands, or duly authorized ſo to do, ſhall forfeit a ſum not exceeding five pounds for every ſuch hare, pheaſant, partridge, quail, land-rail, moor-game, heath-game, or grouſe ſo taken, killed, or deſtroyed; and that every perſon who ſhall trace any hare, or other game whatſoever in the ſnow, unleſs qualified to take or kill game, and upon his or her own lands, ſhall for every ſuch offence forfeit a ſum not exceeding five pounds; and that every perſon who ſhall wilfully deſtroy the eggs or neſt of any pheaſant, partridge, quail, land-rail, moor-game, heath-game, or grouſe, wild duck, widgeon, plover, or ſnipe, ſhall forfeit for every ſuch offence a ſum not exceeding five pounds.

penalty 5l. for each hare or bird,

tracing game or ſnow if not qualified, or on own lands, penalty 5l.

deſtroying eggs or neſts, penalty 5l.

V. And be it enacted by the authority aforeſaid, That from and after the ſaid firſt day of June, one thouſand ſeven hundred and eighty-ſeven, every perſon who ſhall uſe any dog, gun, ſnare, net, or other engine, or who ſhall ſet or fix any ſnare, net, or other engine, to take, kill, or deſtroy any hare, rabbit, pheaſant, partridge, quail, land-rail, moor-game, heath-game, or grouſe, ſnipe, or woodcock in the night, unleſs qualified to take or kill game, and upon his or her own land, or duly authorized ſo to do, ſhall for every ſuch offence, being thereof lawfully convicted upon an indictment to be preferred againſt him, her, or them, at the general ſeſſions to be held for the county, county of a city, or county of a town where ſuch offence ſhall be committed, forfeit a ſum of ten pounds, and ſuffer ſuch other puniſhment by impriſonment or whipping, as the juſtices before whom ſuch offence ſhall be tried, ſhall direct.

Perſons, unleſs qualified, who uſe any dog, gun, ſnare, &c. to take game in the night, forfeit 10l. &c.

VI. And be it further enacted by the authority aforeſaid, That if any higler, chapman, carrier, victualler, or ale-houſe keeper, ſhall from and after the paſſing of this act, have in his, her, or their cuſtody or poſſeſſion, any hare, pheaſant, partridge, moor-heath, game, grouſe, land-rail or quail, or ſhall buy, ſell, or offer to ſell, any hare, pheaſant, partridge, moor, heath-game, grouſe, land-rail or quail; every ſuch higler, chapman, inn-keeper, victualler, alehouſe keeper, or carrier, unleſs ſuch game in the hands of ſuch carrier, be ſent up by perſon or perſons qualified to kill the game, ſhall upon conviction of ſuch offence, before a juſtice of the peace, forfeit the ſum of five pounds.

Higlers, &c. having in poſſeſſion, any game, except property of perſons qualified, forfeit 5l.

VII. And be it further enacted by the authority aforeſaid, That if any hare, pheaſant, partridge, moor-heath, game, grouſe, land-rail, or quail, ſhall be found in the ſhop, houſe, or poſſeſſion of

Game in a ſhop, &c. penalty 5l.

A. D. 1787. Chap. 35.

any poulterer, ſaleſman, fiſhmonger, cook, or paſtry-cook, the ſame ſhall be adjudged, deemed, and taken to be an expoſing thereof to ſell, within the true intent and meaning of this act, and the offender on conviction thereof before a juſtice of the peace, ſhall forfeit the ſum of five pounds.

Recital of 10 W. 3.

VIII. And whereas by an act paſſed in the tenth year of the reign of his late Majeſty king William the third, entitled, *An act for the preſervation of the game, and the more eaſy conviction of ſuch as ſhall deſtroy the ſame*, it is enacted, That no perſon or perſons ſhall have or keep any ſetting-dog or bitch, except under the qualifications and regulations therein particularly mentioned: be it enacted by the authority aforeſaid, That from and after the ſaid firſt day of June, one thouſand ſeven hundred and eighty-ſeven, no perſon or perſons ſhall have or keep any pointer, hound, beagle, grey-hound, or land ſpaniel, other than and except ſuch perſon or perſons as by the ſaid act may have or keep any ſetting-dog or bitch, and under and ſubject to the ſame qualifications, regulations, and penalties.

Qualification for keeping dogs.

Higlers, &c. with whom game is found which has not been got from perſons qualified to kill game, forfeit for each hare, &c. 5l.

IX. And be it enacted by the authority aforeſaid, That from and after the ſaid firſt day of June, one thouſand ſeven hundred and eighty-ſeven, every higler, cleever, carrier, ſtage coachman, or chapman, in whoſe poſſeſſion any hare, pheaſant, partridge, quail, land-rail, moor-game, heath-game, or grouſe, ſhall be found, and every perſon not being qualified to take or kill game, who ſhall ſell or expoſe to ſale, or who ſhall have in his or her poſſeſſion, any hare, pheaſant, partridge, quail, land-rail, moor-game, heath-game, or grouſe, and ſhall not prove to the ſatisfaction of any of his Majeſty's juſtices of the peace for ſuch county, county of a city, or county of a town where the offence ſhall be committed, or where the offender ſhall be found, before whom he or ſhe ſhall be brought, that he, ſhe, or they came fairly and honeſtly by the ſame, and bought or received the ſame from ſome perſon or perſons qualified to take or kill game, ſhall forfeit for every ſuch hare, pheaſant, partridge, quail, land-rail, moor-game, heath-game, or grouſe, a ſum not exceeding five pounds, and that it ſhall and may be lawful for any perſon or perſons being thereunto authorized by warrant under the hand and ſeal of any of his Majeſty's juſtices of the peace for any county, county of a city, or county of a town within their reſpective juriſdictions, to ſearch the houſes, out-houſes, or other places of any higler, cleever, tavern-keeper, or inn-keeper, carrier, ſtage coachman, or chapman not qualified to take or kill game, who ſhall be ſuſpected upon good and ſufficient ground to have or keep in his cuſtody or poſ-

Search to be made by perſons authorized,

ſeſſion

ſeſſion any hare, pheaſant, partridge, quail, land-rail, moor-game, heath-game, or grouſe; and that it ſhall be lawful for any of his Majeſty's juſtices of the peace within their reſpective juriſdictions, to take and ſeize any hare, pheaſant, partridge, quail, land rail, moor-game, heath-game, or grouſe which he ſhall find in the poſſeſſion of any perſon or perſons not qualified to take or kill game, and that every ſuch perſon in whoſe poſſeſſion ſuch game be found, if he or ſhe ſhall not prove to the ſatisfaction of ſuch juſtice, that he or ſhe came fairly and honeſtly by the ſame, and bought or received the ſame from ſome perſon or perſons qualified to take or kill game, ſhall forfeit for every ſuch hare, pheaſant, partridge, quail, land rail, moor-game, heath-game, or grouſe, a ſum not exceeding five pounds.

all found to be ſeized,

5l. for each not legally come by.

X. And be it enacted by the authority aforeſaid, That from and after the ſaid firſt day of June, one thouſand ſeven hundred and eighty-ſeven, no perſon or perſons not being duly authorized ſhall go or enter upon the land of any other perſon or perſons to look for, ſet, ſpring, ſtart, follow, ſhoot, courſe, hunt, hawk, or otherwiſe purſue, take, or deſtroy any ſort of game, wood-cock, ſnipe, duck, teal, or widgeon, and that each and every perſon and perſons offending in any of the particulars herein ſet forth, ſhall for every ſuch offence forfeit a ſum not exceeding ten pounds.

Perſons not authorized ſhall not enter upon the lands of other perſons to look for game, penalty 10l.

XI. Provided always, That no perſon ſhall be conſtrued to be within the meaning of this act as looking for game, unleſs ſuch perſon ſhall appear to be provided with a dog or dogs, gun or guns, net or nets, or ſome other implement for taking or deſtroying game.

Not deemed looking for game without having a dog, &c.

XII. Provided alſo, That nothing herein contained ſhall ſubject any perſon or perſons duly qualified to take or kill game, his, or their ſervants or neceſſary attendants, to any of the penalties hereby inflicted for following or purſuing their four-footed game into the lands of other perſons.

Qualified perſons may purſue their four footed game into lands of others.

XIII. Provided always, That ſuch other perſon or perſons may have ſuch remedies and ſuch redreſs againſt perſons ſo following their game, for any damage they ſhall do to ſuch other perſons, as ſuch other perſons may have or be entitled to by law, any thing herein contained to the contrary notwithſtanding.

Damages to be recovered.

XIV. And be it enacted by the authority aforeſaid, That from and after the ſaid firſt day of June, one thouſand ſeven hundred and eighty-ſeven, any perſon or perſons who ſhall take, kill, or deſtroy otters, martins, weaſels, rats, cormorants, kites, ſcal-crows or magpies, ſhall receive for every otter or martin five ſhillings, for

Rewards for killing or taking otters, martins, weaſels, &c.

A. D. 1787. Chap. 35.

every weaſel one ſhilling, for every cormorant or kite ſix pence, for every ſcal-crow or mag-pye three pence, and for every rat one penny, which ſaid ſeveral ſums on proof being made, by producing to the grand jury of the county, county of a city or county of a town in which ſuch vermin was taken, killed, or deſtroyed, an affidavit ſworn before any two juſtices of the peace for ſuch county, in the following form, which oath ſuch juſtices are hereby empowered to adminiſter, each and every grand jury at the general aſſizes throughout this kingdom, ſhall and are hereby required to preſent to be levied in the uſual manner on the county, and paid to the perſons entitled to the ſame; which ſaid ſeveral ſums ſhall be in lieu of all rewards now payable by law for deſtroying ſuch vermin.

in lieu of all rewards.

Oath to be made.

County of I of in the ſaid county, do ſwear that I have deſtroyed within this county ſince the laſt aſſizes held for the ſame, the following vermin, viz.

XV. Provided, That a certificate annexed to ſuch affidavit ſigned by ſuch two juſtices, ſhall be produced to ſuch grand jury in the following form.

Certificate to be produced.

We and juſtices of the peace for this county, do certify that of hath produced to us the heads of the above-mentioned otters, martins, weaſels, rats, cormorants, kites, ſcal-crows or mag-pies.

Dogs of perſons not qualified to keep ſetting dogs or hounds, committing the matters herein, may be deſtroyed by virtue of a juſtices warrant.

XVI. And be it enacted by the authority aforeſaid, That from and after the ſaid firſt day of June, one thouſand ſeven hundred and eighty-ſeven, where any dog or dogs of whatever ſpecies belonging to any perſon or perſons not qualified or authorized to keep ſetting dogs or hounds, ſhall be known to deſtroy any ſort of game, or to kill or wound ſheep, or bite horſes, to the annoyance of travellers on the highway, or which in any other reſpect ſhall prove a nuiſance, on information thereof given upon the oath of one credible witneſs before a juſtice of the peace for the county, county of a city, or county of a town where ſuch dog or dogs ſhall happen to be, it ſhall and may be lawful for ſuch juſtice to ſummon the owner of ſuch dog or dogs to appear before him, and after a full enquiry to iſſue his warrant for deſtroying ſuch dog or dogs as ſhall be informed againſt, in caſe he ſhall ſee ſufficient cauſe for the ſame, but not otherwiſe.

Further redreſs for damage.

XVII. Provided nevertheleſs, That nothing herein contained ſhall prevent any perſon or perſons from obtaining ſuch further

or other redreſs for any damage which he or they ſhall ſuſtain by means of any ſuch dog or dogs, as he or they may be entitled to by the laws now in force.

Saving rights of lords of manors.

XVIII. Provided always, That nothing in this act contained ſhall be conſtrued to affect, injure or leſſen in any way whatſoever the rights or privileges of lords of manors.

How offences ſhall be determined, &c.

XIX. And be it further enacted by the authority aforeſaid, That all offences againſt this act not herein otherwiſe provided for, ſhall and may be enquired into, and determined either by the oath or oaths of one more credible witneſs or witneſſes, or by the confeſſion of the parties accuſed before one or more of his Majeſty's juſtices of the peace for any county, county of a city or county of a town where the offence ſhall be committed, or found; and ſuch juſtice of the peace is hereby empowered to grant and iſſue his warrant for the diſtraining and ſale of the goods of the party offending, in order to raiſe the penalty or forfeiture: and in caſe no ſufficient diſtreſs ſhall be found, the perſon or perſons ſo offending ſhall by warrant of ſuch juſtice of the peace be committed to the houſe of induſtry or houſe of correction, there to be kept to hard labour, or to the gaol of ſuch county, city or town, there to remain without bail or mainprize, for any time not exceeding one calendar month, or until ſuch fine ſhall be paid.

Proſecutions in 6 months.

XX. Provided always, That ſuch proſecution ſhall be commenced within ſix calendar months after the offence ſhall be committed.

Application of forfeitures.

XXI. And be it further enacted by the authority aforeſaid, That from and after the ſaid firſt day of June, one thouſand ſeven hundred and eighty-ſeven, all forfeitures to be incurred for any offence againſt the game laws, ſhall when recovered be paid, one half to the informer or proſecutor and the other half to the uſe of the county infirmary, or houſe of induſtry, firſt deducting a ſum after the rate of two ſhillings for every twenty which ſhall be paid to the conſtable or conſtables, for his or their trouble in executing the warrants of ſuch juſtice of the peace, if ſuch juſtice ſhall think fit.

No perſons to be whipped, &c. for offences.

XXII. And be it enacted by the authority aforeſaid, That from and after the ſaid firſt day of June, one thouſand ſeven hundred and eighty ſeven, it ſhall not be lawful for any juſtice or juſtices of the peace before whom any perſon or perſons ſhall be tried in a ſummary way, for any offence or offences committed againſt any laws now in force for the preſervation of the game, to order or direct any perſon or perſons to be whipped or ſuffer any other

A. D. 1787.

corporal puniſhment for any offence or offences committed againſt ſaid laws.

Perſons aggrieved by juſtices may appeal to general quarter ſeſſions.

XXIII. And be it further enacted by the authority aforeſaid, That if any perſon ſhall think him or herſelf aggrieved by any thing done in purſuance of the laws relative to the game, by any juſtice of the peace, ſuch perſon may appeal to the next general ſeſſions for the ſaid county where the cauſe of complaint ſhall ariſe, who are hereby authorized and required to hear and determine the ſame, and if need be, to cauſe to be impannelled a jury to try the fact or facts which may ariſe upon ſuch matter of complaint, and to award ſuch coſts to the parties appealed againſt, as they the ſaid juſtices ſhall think juſt and reaſonable, ſuch perſon appealing having firſt entered into a recognizance before ſome juſtice of the peace for ſaid county, with two ſufficient ſureties conditioned, to try ſuch appeal, and abide the order of and to pay ſuch coſts as ſhall be awarded by the ſaid juſtices, and the determination of the ſaid juſtices ſhall be final, binding, and concluſive to all intents and purpoſes; and no order made concerning any matters, proceedings, conviction, or convictions aforeſaid, relative to the game, ſhall be quaſhed for want of form, or be removed by a *certiorari*, or any other writ or proceſs whatſoever, into his Majeſty's court of King's bench in Dublin.

General iſſue pleaded.

XXIV. And be it enacted by the authority aforeſaid, That if any perſon or perſons ſhall be ſued or proſecuted for any thing done in purſuance of this act, he and they may plead the general iſſue, and give this act, and the ſpecial matter in evidence, and the judges ſhall allow the ſame.

CHAP. XXXVI.

An Act to enable all Eccleſiaſtical Perſons and Bodies, Rectors, Vicars and Curates, and Impropriators, and thoſe deriving by, from, or under them, to recover a juſt Compenſation for the Tithes withheld from them in the Year One thouſand ſeven hundred and eighty-ſix, in the ſeveral Counties therein mentioned, againſt ſuch Perſons who were liable to the ſame.

Preamble.

IN order to give a juſt compenſation to all eccleſiaſtical perſons and bodies, and to all rectors, vicars and curates, and impropriators of the ſeveral pariſhes in the counties herein after mentioned, and thoſe deriving by, from or under them, who by means

of

of violence, threats, and unlawful oaths and combinations, have not received the tithes or ſecurities for the ſaid tithes for the year one thouſand ſeven hundred and eighty-ſix, due to them in their reſpective capacities, or who by ſuch means as aforeſaid, have been compelled to enter into inadequate compoſitions, or take inadequate compenſation for ſuch tithes: be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That all or any contracts or bargains made for tithes of the year one thouſand ſeven hundred and eighty-ſix, in any pariſh or union in the counties of Limerick, Kerry, Cork, Tipperary, Waterford, Clare, and Kilkenny, ſhall at the deſire of ſuch eccleſiaſtical perſons or bodies, or impropriators, rectors, vicars, or curates, or any perſon deriving by, from or under any of them, or the perſonal repreſentatives of any of them, and not otherwiſe, ſuch deſire to be ſignified in the manner herein after mentioned, be null and void to all intents and purpoſes whatſoever.

Contracts, &c. for tithes of 1786, void.

II. Provided always, That ſuch eccleſiaſtical perſon or body, rector, vicar or curate, or any impropriator, or the repreſentatives of, or any perſon deriving by, from or under any of them, ſhall on or before the firſt day of July, one thouſand ſeven hundred and eighty-ſeven, give notice in writing, ſubſcribed by his or her name and hand-writing, and directed to the pariſhioners of ſuch pariſh or union, ſignifying his or her deſire that all or any contracts made and ſecurities given for ſuch tithes in the ſaid pariſh or union for the year one thouſand ſeven hundred and eighty-ſix, made by him or by any perſon claiming under him, ſhall be null and void, and ſignifying alſo his or her intention to proceed for recovery of the value of ſuch tithes under this act; and alſo whether he or ſhe intends to proceed by petition in manner herein after directed, or by civil bill, and in caſes where no contracts have been made or ſecurities given, then every perſon ſo entitled as aforeſaid, ſhall give notice as aforeſaid, ſignifying his or her intention to proceed in the manner by this act directed, and whether by petition or civil bill, which notice ſhall be poſted on the door of the church of the ſaid pariſh or union, if there be any church within the ſame, in which divine ſervice is uſually celebrated, and if not, on the market-houſe or in ſome conſpicuous place in the market town within or next adjoining to ſuch pariſh or union; ſuch notice, if it ſhould not ſignify the intention of the perſon who ſhall have given the ſame to annul all ſuch con-

Notice to pariſhioners as herein.

A. D. 1787. Chap. 36.

tracts and ſecurities, ſhall ſpecify the names of all perſons whoſe contracts and ſecurities the perſon giving ſuch notice intends to annul.

Recovered either by petition to chancery or exchequer or by civil bill,

III. And be it enacted, That every ſuch eccleſiaſtical perſon or body, rector, vicar or curate, or any impropriator, or the repreſentatives of, or any perſon deriving by, from or under any of them, having given ſuch notice as aforeſaid, and alſo every perſon aforeſaid who by the means aforeſaid had been prevented from receiving his tithes or any part of the ſame, or the ſecurities for the ſame or any part thereof in the ſaid year, may at his election, proceed for recovery of the juſt value of the tithes of the pariſh or union to which he was entitled as aforeſaid in the year one thouſand ſeven hundred and eighty-ſix, either by petition to his Majeſty's court of chancery or court of exchequer, in manner herein after mentioned, or by civil bill at the aſſizes in the county in which ſuch pariſh or part of ſuch pariſh is ſituated, in the ſame manner as required by law for proceeding for recovery of debts by civil bill; ſuch ſuits to be commenced within the ſpace of two years from the paſſing of this act.

within two years.

What the petition and ſchedule is to contain,

IV. And be it enacted, That in caſe any ſuch eccleſiaſtical perſon or body, rector, vicar or curate, or any impropriator, or the repreſentative of, or any perſon deriving by, from or under any of them, ſhall proceed by petition to the ſaid courts of chancery or exchequer, ſhall, in ſuch petition, ſet forth whether he claims the tithes of ſuch pariſh or union as an eccleſiaſtical perſon or body, or as rector, vicar or curate, or impropriator, or as deriving by, from or under any of them, and whether he is as ſuch entitled to the whole or a part of ſuch tithes, and if a part, what proportion of ſuch tithes he is entitled to; and ſhall annex to ſuch petition a ſchedule of the names and places of abode of the ſeveral perſons occupiers of land in ſuch pariſh or union, or of the executors or adminiſtrators of ſuch perſons, if any of them be dead, againſt whom he ſeeks to recover the value of the tithes of the ſaid year, and the total value of the tithes, without ſpecifying the particulars, for the ſaid year claimed againſt ſuch perſons reſpectively; and ſhall alſo ſet forth in ſuch ſchedule the amount of ſuch tithes, if any, as were paid in kind by any of ſuch perſons, or for which ſatisfaction was made in money, and the amount thereof; the truth of which petition and ſchedule ſhall be verified by affidavit or affidavits, according to the beſt knowledge or belief of the perſon or perſons ſwearing the ſame; and ſuch affidavit or affidavits ſhall ſet forth, that according to the beſt knowledge and belief of the perſon ſwearing the ſame, that the ſums claimed

Affidavit to be made;

from

from the ſeveral perſons reſpectively for tithe for the ſaid year one thouſand ſeven hundred and eighty-ſix, are made up as near as in the deponent's power or ability to do the ſame, to the different rates *per* acre or otherwiſe, which have for three years laſt paſt been, after all abatements, really and *bona fide* paid or ſecured for tithes of the like kind and quality within the ſaid pariſh or union, and that there is no charge in the ſaid ſchedule for any kind of tithes or dues which have not been really and *bona fide* paid or ſecured by the pariſhioners of the ſaid pariſh or union within the aforeſaid three years preceding the year one thouſand ſeven hundred and eighty-ſix; and thereupon it ſhall and may be lawful for the ſaid courts of chancery and exchequer reſpectively to make an order upon ſuch petition, referring the ſame to ſuch officer or perſon as the ſaid courts reſpectively ſhall in manner as by this act ſpecified appoint, and requiring ſuch officer or perſon to examine into the truth of the contents thereof, and to report to the ſaid courts reſpectively whether any and what ſums of money are due by ſuch perſons reſpectively to ſuch eccleſiaſtical perſon or body, rector, vicar or curate, or any impropriator, or the repreſentative of, or any perſon deriving by, from or under any of them for the tithes of the ſaid year.

order of reference.

V. Provided always, That in caſe it ſhall appear by any affidavit to be annexed to any ſuch petition that a valuation of the tithes for the ſaid year one thouſand ſeven hundred and eighty-ſix, could not be made by means of force or terror, or unlawful oaths and combinations, then and in ſuch caſe it ſhall not be neceſſary to ſet forth in any ſuch petition or ſchedule the value of the tithes therein for the ſaid year one thouſand ſeven hundred and eighty-ſix, but inſtead thereof the average value of the tithes of the reſpective lands for the three years next preceding the ſaid year, within which tithes had been paid according to the beſt knowledge or belief of the perſon ſwearing the ſame, ſhall be ſet forth, and the ſame ſhall be ſufficient.

Average value for 3 years preceding 1786.

VI. And whereas the nature and value of the property claimed by ſuch petitions would not admit of the expence and length of time uſual in carrying on, in the ordinary way, proceedings on accounts before the officers of the ſaid courts: be it enacted, That the ſaid courts reſpectively may appoint ſuch perſon or perſons as the ſaid courts ſhall reſpectively think proper, to take the ſaid accounts, and to order that ſuch accounts be taken in ſuch manner as the ſaid courts reſpectively ſhall think juſt; and ſuch perſons ſo to be appointed ſhall be reſpectively paid ſuch recompence for their pains and labour in taking ſuch accounts, and in making the ſaid report, as the ſaid

Perſons to be appointed for taking the accounts.

A. D. 1787. Chap. 36.

courts reſpectively ſhall think fit, ſuch recompence to be in lieu and ſatisfaction of all fees whatſoever.

No accounts to be taken if matters herein have not been done.

VII. Provided always, and be it enacted, That no ſuch officer or perſon who ſhall be directed to take any of ſuch accounts ſhall proceed in taking any account in purſuance of ſuch petition and order, unleſs it ſhall appear to him by affidavit that a copy of ſuch petition, ſchedule, affidavit and order, and alſo a ſummons or notice, expreſſing the time and place appointed for proceeding on the ſaid account, has been poſted on the door of the church of the ſaid pariſh or union, if there be any church within the ſame, in which divine ſervice is uſually celebrated, and if not, on the market-houſe or in ſome conſpicuous place in the market-town in or next adjoining to the ſaid pariſh or union, at leaſt twenty-one days before the time appointed for proceeding on ſuch account, and thereupon and without any other notice whatſoever, ſuch officers or perſons reſpectively are hereby required in a ſummary manner to examine into the matters to them reſpectively referred, and to aſcertain the ſums due by each perſon for ſuch tithes, and make a report, or, at the deſire of the petitioners, ſeparate reports thereof to the ſaid courts reſpectively from time to time; and in caſe any perſon named in ſuch petition or ſchedule ſo to be poſted as aforeſaid, ſhall not by himſelf or herſelf, or by any attorney or ſolicitor, attend in purſuance of ſuch ſummons or notice, ſuch petition as to every ſuch perſon ſhall be taken as confeſſed, and an order ſhall be forthwith made as againſt every ſuch perſon upon ſuch petition for the ſums therein reſpectively charged againſt every ſuch perſon, and for reaſonable coſts at the diſcretion of the court, and no exception ſhall be received to any report made upon ſuch petition, but the court ſhall upon ſuch report make ſuch order thereon as to ſuch court ſhall ſeem juſt, and no appeal ſhall lie againſt any order made upon any ſuch petition.

If perſons named do not appear, an order ſhall be made againſt them.

no appeal.

Abatement and allowance.

VIII. Provided always, That in caſe it ſhall appear in manner as aforeſaid, that any ſuch eccleſiaſtical perſon or body, rector, vicar or curate, or any impropriator or the repreſentative of, or any perſon deriving by, from or under any of them, intended to make an abatement out of the value of the tithes payable by any perſon for the ſaid year, then no greater ſum ſhall be ordered to be paid by any ſuch perſon than what ſhall remain after deducting the ſum intended to be abated; and in caſe it ſhall appear that any ſuch rector, vicar or curate hath received any of ſuch tithes in kind, or ſatisfaction in money for the ſame, allowance ſhall be made for the value thereof.

IX. And be it enacted, That the ſaid courts reſpectively may cauſe proceſs to be iſſued in the nature of an injunction to the ſheriff, commanding him to levy ſuch ſum as ſhall be awarded againſt any party, together with one ſhilling in the pound for the levying the ſame out of the goods and chattels of ſuch party, and for want of ſuch goods, commanding him to take the body of ſuch party into execution for the ſame.

Proceſs in nature of injunction.

X. And be it enacted, That the ſaid courts reſpectively may order that books, writings and evidences in the cuſtody, power or poſſeſſion of the ſaid parties, or of any other perſon or perſons, which may be neceſſary to enable the ſaid officers or perſons to take the accounts by this act directed to be taken by them, ſhall be brought into the ſaid courts reſpectively, and produced on taking the ſaid accounts.

Books, writings, &c. to be produced.

XI. Provided always, That in any caſe where any dilatory or unjuſt proceedings ſhall appear on the part of the defendant, the courts of equity reſpectively may direct ſuch defendant to enter into ſecurity for the payment of ſuch coſts as the ſaid courts reſpectively ſhall award in the ſaid cauſe, and on the defendant failing ſo to do, the petition to be taken as confeſſed againſt the defendant; and no objection to any ſuch petition, on account of the demands thereby ſought to be recovered being of a diſtinct nature, nor for want of parties, ſhall be received, and no ſuch petition ſhall abate on account of the death of any of the parties thereto; and in caſe of any ſuch death the petitioner may proceed againſt the repreſentatives of any perſon ſo dying, having firſt ſerved them with a notice thereof, and upon its appearing to ſuch officer or perſon to whom any ſuch account ſhall be referred that ſuch notice had been given, ſuch officer or perſon ſhall proceed in taking the account againſt the repreſentatives of any perſon ſo dying, in the ſame manner as againſt the ſaid perſon were he living, and the ſaid courts reſpectively ſhall proceed thereon accordingly.

Security for payment of coſts.

petition not to abate on account of death of parties.

XII. And be it enacted, That every perſon who ſhall be admitted to take any defence to any ſuch petition ſhall within ſuch time as the ſaid courts reſpectively ſhall think proper, on the proceedings before ſuch officer or perſons to whom ſuch accounts ſhall be referred, anſwer ſuch perſonal interrogatories, as ſhall be exhibited to him or her on behalf of any ſuch petitioner, touching the quantities or values of the tithes for the ſaid year one thouſand ſeven hundred and eighty-ſix, of the lands of which ſuch perſon, or the perſon or perſons of whom he or ſhe is or are repreſentatives, held in the ſaid year.

Perſonal interrogatories.

A. D. 1787. Chap. 36.

Proceedings by civil bill.

XIII. And be it further enacted, That in caſe any ſuch eccleſiaſtical perſon or body, rector, vicar or curate, or any impropriator, or the repreſentative of, or any perſon deriving by, from or under any of them, ſhall proceed by civil bill for recovery of any tithes claimed by him for the ſaid year one thouſand ſeven hundred and eighty-ſix, ſuch civil bill may be brought againſt any of the perſons ſubject to the payment of ſuch tithes for his ſeparate demand againſt any of them, or in caſe any of them be dead, againſt the executors or adminiſtrators of ſuch perſons reſpectively, without any previous proceſs or proceeding in any eccleſiaſtical court, any law or uſage to the contrary notwithſtanding; and that ſuch civil bills may be brought, although the ſums claimed therein may exceed the ſum for which civil bills are limited by law to be brought.

Notice to pariſhioners as herein;

XIV. And be it enacted, That where any ſuch eccleſiaſtical perſon or body, rector, vicar or curate, or any impropriator, or the repreſentative of, or any perſon deriving by, from or under any of them, ſhall proceed by civil bill as aforeſaid, notice in writing ſhall be poſted on the door of the church of the pariſh or union, if there be any pariſh church within the ſame in which divine ſervice is uſually celebrated, and if not, on the market houſe, or in ſome conſpicuous place in the market town in or next adjoining to the pariſh or union, at leaſt fourteen days before the aſſizes in which ſuch civil bill ſhall be ſued, in which notice, or in a ſchedule to be annexed thereto, ſhall be ſet forth the names and places of abode of the ſeveral perſons occupiers of lands in ſuch pariſh or union, or of the executors or adminiſtrators of ſuch perſons, if any of them be dead, againſt whom he ſeeks to recover the value of the tithes for the ſaid year one thouſand ſeven hundred and eighty-ſix, and the total value of the tithes without ſpecifying the particulars for the ſaid year claimed againſt ſuch perſons reſpectively, if ſuch tithes have been valued, and if not the average agreement for the tithes of the lands reſpectively for the three years wherein tithes had been paid, or agreed to be paid, next preceding the ſaid year; and if any of ſuch perſons have paid any of ſuch tithes in kind, or given ſatisfaction in money for the ſame, the amount thereof ſhall be ſet forth in ſuch ſchedule, and proof of ſuch notice being made, no other notice ſhall be neceſſary to entitle any ſuch eccleſiaſtical perſon or body, rector, vicar or curate, or any impropriator, or the repreſentative of, or any perſon deriving by, from or under any of them, to proceed on any ſuch civil bill, and in caſe no defence be made to any ſuch civil bill, the ſum appearing by ſuch notice or ſchedule to be

if no defence the ſum in notice deemed due.

be due by the perſon not taking defence ſhall be deemed the ſum due by him, without further proof.

XV. And be it enacted, That if on any of the proceedings aforeſaid, the title of any eccleſiaſtical perſon or body, rector, vicar or curate, or any impropriator, or the repreſentative of, or any perſon deriving by, from or under any of them, to the tithes claimed by him, ſhall be controverted, general reputation of his being the perſon entitled to ſuch tithes, ſhall be ſufficient evidence to entitle him to recover the ſame.

Title to tithes controverted.

XVI. And be it enacted, That on the hearing of any civil bill under this act, no jury ſhall be empannelled, nor ſhall any appeal from any ſuch decree be received.

No jury on civil bill, no appeal.

XVII. And be it enacted, That if it ſhall appear that by any force, terror, or any undue means, any eccleſiaſtical perſon or body, rector, vicar or curate, or any impropriator, or the repreſentative of, or any perſon deriving by, from or under any of them, or any perſon on his or their behalf, hath been prevented from viewing or valuing any tithes for the ſaid year one thouſand ſeven hundred and eighty-ſix, or that by any ſuch means he is deprived of the evidence of any neceſſary witneſs, or that the beſt kind of evidence cannot be obtained, then and in every ſuch caſe the ſaid courts reſpectively, and the officers or perſons to whom ſuch accounts ſhall be referred, may admit and accept of evidence of an inferior nature, according to the nature and circumſtances of the caſe; and the ſaid courts of chancery and exchequer, and the judge in the civil bill court, wherever the proceedings ſhall be by civil bill, and ſuch officers or perſons as aforeſaid to whom ſuch petition ſhall be referred, ſhall in every ſuch caſe enquire into the average value of the ſaid tithes for three years within which ſuch tithes ſhall have been paid next preceding the ſaid year one thouſand ſeven hundred and eighty-ſix, and ſhall conſider the evidence of the average value for the ſaid three years as proof of the value of the ſaid tithes for the ſaid year one thouſand ſeven hundred and eighty-ſix, and alſo the average value of the tithes of each denomination of land for the ſaid three years, as proof of the value of the tithes of the ſame denominations for the ſaid year one thouſand ſeven hundred and eighty-ſix.

Evidences.

Average value of tithes for 3 years, previous to 1786.

XVIII. And be it enacted, That in every caſe where it ſhall appear that the valuation of the ſaid year one thouſand ſeven hundred and eighty-ſix had been made, but had been maliciouſly deſtroyed, or forcibly or fraudulently withheld, it ſhall be conſidered to all intents and purpoſes, as if the ſaid eccleſiaſtical perſon or body, rector, vicar or curate, or any impropriator, or the repre-

Valuation of 1786, deſtroyed or withheld.

A. D. 1787.

repreſentative of, or any perſon deriving by, from or under any of them, and thoſe employed by him, had been prevented from viewing or valuing the ſaid tithes for the ſaid year one thouſand ſeven hundred and eighty-ſix.

Penalty on perjury or ſubornation thereof.

XIX. And be it further enacted, That if any perſon or perſons ſhall wilfully, falſely, and corruptly take any oath or affidavit, or affirmation to be taken before any perſon in purſuance of this act, and be thereof lawfully convicted by verdict, or upon his, her, or their confeſſion, he, ſhe, or they ſo offending, ſhall for every ſuch offence incur and ſuffer ſuch penalties, pains and diſabilities, as perſons convicted of wilful and corrupt perjury are by any of the laws now of force in this kingdom liable unto; or if any perſon or perſons ſhall corruptly procure or ſuborn any other perſon to take ſuch falſe oath or affidavit, or affirmation, and the perſon or perſons ſo procuring and ſuborning, ſhall be thereof convicted by verdict, or upon his, her, or their confeſſion, every perſon ſo offending, ſhall for every ſuch offence incur and ſuffer ſuch penalties, forfeitures, pains and diſabilities as perſons convicted of ſubornation of perjury, are by any of the laws now of force in this kingdom liable unto.

CHAP. XXXVII.

An Act for regulating the Baking Trade.

Preamble.

WHEREAS the laws now in being have been found inſufficient to prevent many and great frauds and abuſes practiſed in the making and ſale of bread throughout the kingdom; for remedy whereof, be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That from and after the firſt day of June next, no perſon ſhall make or bake for ſale, or ſell or expoſe to ſale any bread in any part of this kingdom, ſave as herein after excepted, unleſs ſuch perſon ſhall firſt regiſter his or her name and place of abode, with the clerk of the peace for the county wherein ſuch perſon ſhall reſide, and ſhall make and ſubſcribe the following affidavit, before ſome one juſtice of the peace for ſuch county.

From 1ſt June, 1787, bakers to regiſter their names and abode,

and make the oath herein.

I do

I do ſwear, that I will not enter into any unlawful combination whatever to raiſe the price of bread, or of corn, meal, or flour, or to bake only a limited quantity, or to deſiſt from baking, and that I will not knowingly make or bake for ſale, or ſell or expoſe to ſale, or permit to be made or baked for ſale, or ſold for my uſe or benefit, any bread into which any other ingredient or mixture ſhall be put, ſave only, the genuine flour or meal of corn, and water, ſalt, barm, leaven, or yeaſt, and eggs and milk.

Oath.

And depoſit the ſame with the ſaid clerk of the peace.

II. And be it enacted by the authority aforeſaid, That if any perſon ſhall after the time aforeſaid, neglect to regiſter, and to take the ſaid oath, and ſhall make or bake for ſale, or ſhall ſell or expoſe to ſale, or cauſe to be ſold any bread, without having firſt regiſtered his name, and made the affidavit as aforeſaid, he, ſhe, or they ſhall forfeit all ſuch bread ſo by him, her, or them expoſed to ſale, and alſo the ſum of ten ſhillings for every day he or ſhe ſhall make or bake for ſale, or ſell or expoſe to ſale, without regiſtering his, her, or their name, and making ſuch affidavit, to be recovered and applied as is herein after mentioned.

Baker omitting to comply as aforeſaid, forfeits all bread made, and 10s. for each day.

III. And be it enacted by the authority aforeſaid, That every perſon or perſons who ſhall from or after the time aforeſaid, make, or bake for ſale, or ſell or expoſe to ſale within this kingdom, any ſort of bread made of the flour of wheat, ſhall from time to time cauſe to be fairly imprinted or marked on every loaf of ſuch bread the name of the baker, and the quality of ſuch bread, whether houſehold or white, and the weight thereof.

Loaves to be marked.

IV. And be it enacted by the authority aforeſaid, That if any perſon or perſons ſhall after the time aforeſaid, make or bake for ſale, or ſell or expoſe to ſale, any loaf on which the real name of the perſon who baked ſuch loaf, ſhall not be marked as aforeſaid, or ſhall not be of the weight mentioned thereon, he, ſhe, or they ſo offending, and being thereof convicted in the manner herein mentioned, ſhall forfeit for every ſuch offence, the ſum of ten ſhillings, to be recovered and applied as herein is mentioned.

Loaves not marked, &c. penalty 10s. each offence.

V. And be it enacted by the authority aforeſaid, That from and after the time aforeſaid, it ſhall and may be lawful for any juſtice of the peace, or chief magiſtrate of any town, ſeneſchal of any manor, and the perſon or perſons to whom the tolls or cuſtoms of any market-town ſhall belong, in which market-town there is no chief magiſtrate within their reſpective juriſdictions in

Perſons who may ſeize bread not marked, or not weight,

a perſon to be appointed to weigh bread,

perſon in the day-time to ſeize and take every loaf of bread which ſhall at any time or times be found in the poſſeſſion of ſuch regiſtered baker, or expoſed to ſale by any perſon not marked as herein before directed, or not of the weight marked thereon, and ſuch juſtice or chief magiſtrate, and the ſeneſchal of any manor, and the perſon or perſons to whom the tolls or cuſtoms of any market-town ſhall belong, in which market-town there is no chief magiſtrate, may under their hand and ſeal appoint a diſcreet and honeſt perſon to examine and weigh all bread in the poſſeſſion of any ſuch regiſtered baker, or expoſe to ſale by any perſon within ſuch

and ſeize all found light, &c.

town, manor, or market-town reſpectively, and to ſeize and bring ſuch bread as ſhall not be marked as herein before directed, or not of the weight marked thereon, before the chief magiſtrate of any ſuch town, or a juſtice of peace for the county in which ſuch manor or market-town lies, and if ſuch magiſtrate ſhall find ſuch bread not marked according to the directions herein before mentioned, or not of the weight marked thereon, then and in every ſuch caſe, all ſuch bread ſhall be forfeited, and the ſame ſhall be given away to the perſon ſeizing or informing, or to and amongſt the poor of the pariſh or place in which the ſame ſhall have been ſo ſeized, or in ſuch other manner as ſuch magiſtrate ſhall direct.

how diſpoſed of.

Search to be made for ingredients making into bread, und weigh all made.

VI. And be it further enacted by the authority aforeſaid, That it ſhall and may be lawful to and for ſuch juſtices and chief magiſtrates within their reſpective juriſdictions at all times hereafter, during the continuance of this act, in the day-time to enter any houſe, out-houſe, ſhop, or other place belonging to any perſon who ſhall make or bake for ſale, or who ſhall ſell any bread, and there to ſearch and examine into the ingredients which they ſhall find any ſuch perſon uſing in making bread, or which he hath uſed in making bread, and to view, weigh, andtry all bread which ſhall on ſuch ſearch be found, and if on ſuch ſearch any dough or bread ſhall be found deficient in the goodneſs of the materials of which it is made, or in the due working or baking thereof, or which being baked, ſhall be of other weight than one of thoſe herein after mentioned, or not duly marked, or in which any ingredients not herein allowed to be uſed, ſhall be made uſe of, then and in every ſuch caſe, it ſhall and may be lawful for ſuch magiſtrates reſpectively, to ſeize ſuch ingredients, dough, and bread, and to diſpoſe of the ſame in ſuch manner as they ſhall think fit; and every perſon in whoſe cuſtody ſuch ingredients, dough, or bread, ſhall be found, or who ſhall wilfully oppoſe, reſiſt, hinder, or obſtruct any ſuch

all deficient in goodneſs, or not of the weight herein mentioned, or not marked, &c.

ſeized,

perſons in whoſe poſſeſſion found, or who oppoſe ſuch ſearch, forfeit 40.

ſearch as aforeſaid, and be thereof convicted in manner herein mentioned, ſhall for every ſuch offence, forfeit any ſum not exceeding forty ſhillings, at the diſcretion of ſuch magiſtrate, to be recovered and applied in manner as herein directed.

Weights of loaves,

VII. And be it enacted by the authority aforeſaid, That all bread which ſhall be baked by any ſuch baker, or ſold or expoſed to ſale by him or her, ſhall be made up in loaves of the weights following only, and none other, that is to ſay, of the weight of twelve pounds, or nine pounds, or ſix pounds, or four pounds, or three pounds, or two pounds, or one pound, each loaf, and the weight reſpectively ſhall be marked thereon, by a figure expreſſing the number of pounds as aforeſaid, in like manner, and under the like penalties as are enacted reſpecting the putting the bakers name thereon.

marked.

5s. penalty for each loaf made of other weight than as by this act,

VIII. And be it enacted by the authority aforeſaid, That if any baker, or other perſon ſhall bake or make for ſale, or ſell or expoſe to ſale, any bread which ſhall be of other weights than one of thoſe afore-mentioned, and being thereof convicted as is herein after directed, ſhall forfeit the ſum of five ſhillings for every loaf of ſuch bread; the ſaid penalties to be recovered and applied as is herein after directed.

Weighed in 3 days after baked.

IX. Provided always, That ſuch bread ſhall be weighed within three days after the ſame ſhall be baked or expoſed to ſale.

Forfeitures incurred thro' wilful neglect of journeymen, may be recovered from them.

X. Provided always, and be it enacted by the authority aforeſaid, That if any perſon who ſhall ſuffer any forfeiture or penalty under this act, ſhall ſatisfy any juſtice of the peace, or other magiſtrate within their reſpective juriſdiction, by the oath of one credible witneſs, that ſuch forfeiture or penalty was incurred through the wilful neglect or default of any journeyman or ſervant employed by him or her, ſuch journeyman or ſervant ſhall forfeit or pay ſuch ſum or ſums to his or her employer, as he or ſhe ſhall be adjudged by ſaid magiſtrate to have ſuffered by ſuch wilful neglect or default.

40s. every general ſeſſions for clerk of peace.

XI. And be it enacted, That it ſhall and may be lawful for the grand jury of every county, county of a city, or county of a town, to preſent any ſum not exceeding forty ſhillings for every general ſeſſions, to be raiſed off ſuch county at large, and paid to the clerk of the peace, for his trouble in performing the ſeveral duties impoſed by this act.

Conſtables, &c. neglecting their duty, forfeit 5l.

XII. And be it further enacted, That if any conſtable, or other peace officer ſhall refuſe or neglect to obſerve or obey any warrant or writing which ſhall be delivered to him under the hand and ſeal of any magiſtrate, or juſtice of the peace, or to do any other act requiſite to be done by him or them for the carrying this act, or

A. D. 1787. Chap. 37.

any powers or authorities hereby given into execution; every perſon ſo offending, upon conviction, by his own confeſſion, or the oath of one credible witneſs, ſhall forfeit and pay for every ſuch offence, any ſum not exceeding five pounds, nor leſs than twenty ſhillings, as the magiſtrate or magiſtrates, juſtice or juſtices, before whom ſuch offender ſhall be convicted, ſhall think fit.

The trial of offences,

XIII. And be it enacted by the authority aforeſaid, That all offences againſt this act, where it is not herein otherwiſe provided, ſhall be tried in a ſummary way before a juſtice of the peace, within his reſpective juriſdiction; and the ſeveral penalties and forfeitures herein before mentioned, (except in ſuch caſes as it is herein otherwiſe provided, ſhall be recovered upon conviction, by the confeſſion of the parties, or by the oath, or if a quaker, by the affirmation of one credible witneſs, before ſuch juſtice, and ſhall be levied, if not paid upon conviction, by diſtreſs upon the goods and chattels of the offender, by warrant under the hand and ſeal of ſuch juſtice, returning the overplus to the owner, ſuch fines and forfeitures to be given to the poor, or to the informer, in ſuch manner as ſuch juſtice ſhall direct, or it ſhall be lawful for ſuch juſtice upon non-payment thereof, upon conviction, to commit the offender to the gaol or houſe of correction, for any time not more than three months, or until ſaid fine be paid.

recovery of penalties,

application.

Proſecution within 3 months.

XIV. Provided always, That no perſon ſhall be proſecuted for any offence committed againſt this act, unleſs ſuch proſecution ſhall be commenced within three calendar months after ſuch offence committed.

Not to extend to French rolls, &c.

XV. Provided alſo, That nothing herein contained, ſhall be conſtrued to extend to French rolls and muffins, bakers cakes, ſweet cakes, penny rolls, or biſcuits.

Places where this act is not to extend to.

XVI. And provided always, and be it enacted by the authority aforeſaid, That nothing herein contained, ſhall be conſtrued to extend to any city or town for which a particular ſtatute has been enacted, and which is now of force.

Continuance 21 years, from 1 June, 1789, by 28 G 3 c. 25. ſ. 1.

XVII. And provided, That this act ſhall continue to be of force until the end of the next ſeſſion of Parliament, and no longer.

Penalty on falſely ſwearing.

XVIII. And be it enacted by the authority aforeſaid, That if any perſon or perſons ſhall wilfully, falſely, and corruptly take any oath or affirmation in purſuance of this act, and be thereof lawfully convicted by verdict, or upon his or their confeſſion, he, ſhe, or they ſo offending, ſhall for every ſuch offence incur and ſuffer ſuch penalties, pains, and diſabilities, as perſons convicted of wilful and corrupt perjury, are by any of the laws now of force

force in this kingdom liable unto; or if any perſon or perſons ſhall corruptly procure or ſuborn any other perſon to take ſuch falſe oath or affirmation, and the perſon or perſons ſo procuring or ſuborning, ſhall be thereof convicted, or upon his, her, or their confeſſion, every perſon ſo offending, ſhall for every ſuch offence incur and ſuffer ſuch penalties, forfeitures, pains and diſabilities, as perſons convicted of ſubornation of perjury, are by any of the laws now of force in this kingdom liable unto. A. D. 1787.

CHAP. XXXVIII.

An Act for the better Regulation of Hackney Carriages, Hackney Sedans, and Porters plying for Hire in the City of Dublin, or within Seven Miles thereof, and for transferring the Receipt and Management of certain Duties from the Governors of the Foundling Hoſpital and Work-houſe in the ſaid City, to the Commiſſioners of Police.

Preamble.

WHEREAS it is found neceſſary and expedient, that the powers and authorities granted to the governors of the Foundling hoſpital and Work-houſe of the city of Dublin, ſo far as relates to licenſing and governing hackney carriages, ſedans, and porters plying for hire ſhould be diſcontinued, and the revenues ariſing therefrom ſhould be applied to other purpoſes: be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent parliament aſſembled, and by the authority of the ſame, That from and after the paſſing of this act all powers and authorities given by an act paſſed in the eleventh and twelfth years of his preſent Majeſty, entitled, *An act for better regulating the Foundling-hoſpital and Work-houſe in the City of Dublin, and encreaſing the fund for the ſupport thereof*, alſo for making a proviſion for appointing a *locum tenens* in caſe of the death or abſence of the lord mayor, or the preſident of the court of conſcience, or by any other law or laws to the ſaid governors for licenſing all ſuch perſons as ſhall own, keep, or drive any hackney coach, landau, chariot, poſt-chaiſe, berlin, or other carriage drawn by two or more horſes, or other beaſts plying in the ſtreets, and carrying for hire any perſon or perſons within the ſaid city, ſuburbs, and liberties, or from any part thereof to any place not exceeding

From paſſing this act the powers given by the act of 11 & 12 G. 3. cap. 11. &c. to governors of Foundling hoſpital, and which are herein recited, ſhall ceaſe.

A. D. 1787. Chap. 38.

ceeding the diſtance of ſeven miles therefrom, or plying as a ſtage from the ſaid city or liberties, to any place not exceeding the diſtance of ſeven miles from thence, and alſo all ſuch perſons as ſhall own, keep, drive, or let out for hire within the ſaid city, ſuburbs, and liberties, by the day, week, month, year, or otherwiſe, any coach, landau, chariot, poſt-chaiſe, berlin, or other carriages drawn by two or more horſes, or other beaſts, in the way of job, for the ſole uſe of particular perſons within the ſaid city, ſuburbs, or liberties, and which ſhall not ply for publick convenience, and alſo all ſuch perſons as ſhall own, keep, drive, or let out for hire within the ſaid city, ſuburbs, or liberties, any horſe or horſes, or other beaſts, to draw any coach, landau, chariot, poſt-chaiſe, or berlin in the way of job, and alſo all ſuch perſons as ſhall own, keep, drive, or let out for hire within the ſaid city, ſuburbs, or liberties, any hearſe, or mourning coach, and alſo all ſuch perſons as ſhall own, keep, drive, or carry any hackney-chair or ſedan job-chair, or ſedan within the ſaid city, ſuburbs, or liberties, or any Ringſend car, chair, chaiſe, chaiſe-marine, or other carriage drawn by one or more horſes, or other beaſts, for the uſe of carrying for hire any perſon or perſons within the ſaid city, ſuburbs, or liberties, or within ſeven miles thereof, or ſhall own, keep, or drive any cart, car, dray, or other carriage plying and carrying for hire any load taken up within the ſaid city, ſuburbs, and liberties, or belonging to any brewer, and employed in that buſineſs, or within three miles thereof, or any cart, car, or other carriage that ſhall bring, carry, or draw into the ſaid city or liberties, be it for hire or ſale, or otherwiſe, any bricks, ſtones, ſand, gravel, lime, or other materials employed or made uſe of in building or paving, or any private cart, car, dray, or other carriage ſet up by any perſon reſiding within the ſaid city, ſuburbs, or liberties, and employed in the carriage of goods or commodities which ſuch perſon ſhall have on commiſſion, or ſhall have ſold, and all ſuch perſons who ſhall keep or uſe within the ſaid city, ſuburbs, or liberties, any private chair or ſedan for his or her own uſe, or any perſon who ſhall ply within the ſaid city, ſuburbs, or liberties, as a meſſenger or porter, or carry any goods or merchandizes for hire therein, or for regulating the ſame, or for demanding, collecting, or levying any fine, rent, tax, penalty, or forfeiture impoſed thereon, do ceaſe, determine, and become null and void.

Said powers and authorities are hereby veſted

II. And be it further enacted by the authority aforeſaid, That from and after the paſſing of this act, the commiſſioners appointed in

A. D. 1787. Chap. 38.

in pursuance of an act passed in the last session of Parliament, entitled, *An act for the better execution of the law within the city of Dublin, and certain parts adjacent thereto; and for quieting and protecting possessions within this kingdom; for the more expeditious transportation of felons; for reviving, continuing, and amending certain statutes therein mentioned; and for repealing an act passed in the seventeenth and eighteenth years of the reign of his present Majesty*, entitled, *An act for the improving the police of the city of Dublin*, or any two or more of them, shall have the like powers and authorities for licensing, governing, and regulating all such person or persons who shall own, keep, or drive any hackney-coach, landau, chariot, post-chaise, berlin, mourning-coach, or hearse, Ringsend-car, chair, chaise, chaise-marine, cart, car, dray, or other carriage, drawn by one or more horse or horses, or other beast or beasts plying for hire within the city of Dublin, or within seven miles thereof, or who shall own, keep, or carry any chair or sedan in the said city, or liberties thereunto adjoining, except sedan chairs kept by the makers for sale, or any person working or plying as a messenger or porter for hire within the same, or for hearing or determining complaints against the owners, proprietors, or drivers of all hackney or job carriages, carts, cars, drays, or other carriages as aforesaid, or against the owner, proprietor, or keeper of any hackney chair or sedan, or person carrying the same, or against any person working or plying as a messenger or porter for hire within the said city, or liberties thereunto adjoining, and for summoning persons, and inflicting penalties and forfeitures for misdemeanors, neglect, or non-attendances, and for regulating, ascertaining, encreasing, or reducing fares, and for appointing necessary officers and servants, with reasonable allowances and salaries, in as full and ample a manner as the said governors, or any quorum or number of them, or their court of assistants, or any quorum or number thereof now, or have heretofore possessed or enjoyed the same by virtue of any law or laws now in force.

in the commissioners of police,

as to messengers, repealed by 28 G. 3. cap. 49. s. 29.

III. And be it further enacted by the authority aforesaid, That from and after the twenty-fifth day of March, one thousand seven hundred and eighty-seven, all sum or sums of money arising from all and singular the fines, rents, taxes, penalties, and forfeitures, imposed, reserved, and made payable by law on any license or licenses heretofore or hereafter to be granted as aforesaid, and all arrears thereon that may happen to be due on said day, and all right thereto be, and is and are hereby vested in the said commissioners,

From 25 March, 1787, all sums arising from fines, taxes, &c. payable to said governors, shall be vested in said commissioners,

and they or ſuch perſon or perſons as they ſhall appoint, ſhall have full and abſolute power and authority to aſk, demand, collect, and receive all ſuch rents, fines, taxes, penalties, and forfeitures, and all arrears thereon, or to ſue for and recover the ſame by diſtreſs, or by any other ways, means, or methods in as full and ample a manner as the ſame could or might have been levied, collected, ſued for, and recovered by the ſaid governors and court of aſſiſtants, their officers or ſervants, and all monies that ſhall be collected and received by virtue of this act, ſhall be applied by the ſaid commiſſioners towards encreaſing the funds for the purpoſes in the ſaid laſt recited act mentioned and contained.

applied as by ſaid act.

IV. Provided always, and be it further enacted, That the ſaid commiſſioners ſhall pay over quarterly unto the governors and guardians of the Lying-in-hoſpital, in the city of Dublin, and for their uſe, ſuch ſum or ſums of money as ſhall or may ariſe from the additional rent or tax impoſed and levied on private ſedan chairs, and all arrears thereon, ſubject to and under the regulations and reſtrictions preſcribed by an act paſſed in the twenty-fifth year of his preſent Majeſty, entitled, *An act for the completing and effectually lighting and watching of Rutland ſquare, and for the better ſupport and maintenance of the hoſpital for the relief of poor lying-in-women in the city of Dublin, and for other purpoſes therein mentioned.*

Quarterly payments to governors of Lying-in-hoſpital of additional taxes on private ſedans, by 25 G. 3. c. 43.

V. And be it enacted by the authority aforeſaid, That from and after the twenty-fourth day of June next enſuing, every private ſedan chair that ſhall apply for licenſe, and to be regiſtered as required by law, ſhall pay the full ſum of one years rent or duty as a fine for the ſame, to be applied to the ſame uſes, and in the ſame proportion as the annual reſerved duties are now appropriated.

One year's duty to be paid as a fine for each private ſedan applying for licenſe.

VI. And be it further enacted by the authority aforeſaid, That all carriages drawn by two or more horſes, or other beaſts in the way of job for the ſole uſe of particular perſons within the ſaid city, ſuburbs, or liberties, and which ſhall not ply for publick convenience, and all ſuch perſons as ſhall own, keep, drive, or let out for hire within the ſaid city, ſuburbs, or liberties, any horſe or horſes, or other beaſt or beaſts, to draw any coach, landau, chariot, poſt chaiſe, or berlin in the way of job, ſhall pay the like fines and additional rents, and be ſubject to the like regulations, reſtrictions, penalties, and forfeitures as are enacted with reſpect to hackney coaches or carriages plying for hire, by an act paſſed in the twenty-fifth and twenty-ſixth years of his preſent Majeſty,

Like fines, &c. on job-carriages, &c. as on hackney carriages, by 25, 26 G. 3. c. 50.

entitled, *An act for the better ſupport and maintenance of the Foundling-hoſpital.*

VII. Provided always, and be it further enacted, That for every licenſe which the ſaid commiſſioners ſhall think proper to grant to any perſon whoſe licenſe has become void by virtue of the proviſions in the ſaid laſt recited act, and for the obtaining which the fine preſcribed by the ſaid firſt recited act has been actually paid; it ſhall and may be lawful for the ſaid commiſſioners to demand and receive the ſum of five ſhillings only, as a fine for granting the ſame.

5s. only to be taken when former fine has been paid.

VIII. And be it further enacted, That it ſhall and may be lawful for the ſaid commiſſioners to remit to all perſons to whom they ſhall grant licenſes before the firſt day of May, one thouſand ſeven hundred and eighty-ſeven, and who ſhall have omitted to pay any of the additional rents made payable by virtue of the ſaid laſt recited act, all arrears of ſuch additional rents, which they ſhall reſpectively owe at the time of paſſing this act, and to releaſe and diſcharge them from the ſame.

Arrears of additional rents to be remitted to perſons licenſed before 1 May, 1787.

IX. And be it further enacted, That all rules, orders, bye-laws, and regulations, which ſhall be made by the ſaid commiſſioners, and all alterations, additions, amendments, or repeals of the ſame, or of any rule, order, bye-law, or regulation heretofore made by the ſaid governors, agreeable to the powers given by virtue of the ſaid firſt recited act, to the governors therein named, ſhall from and after the paſſing of this act, be good and valid, as fully and effectually to all intents and purpoſes whatſoever, as if the ſame were particularly mentioned, expreſſed, and enacted in this preſent act.

Rules and bye-laws, &c. made by commiſſioners valid.

CHAP. XXXIX.

An Act to explain and amend an Act paſſed in the Twenty-ſixth Year of his preſent Majeſty's Reign, entitled, *An Act for amending and carrying more effectually into Force the ſeveral Laws now in being for regulating the publick Gaols and Priſons throughout this kingdom.*

Recital of 26 G. 3. c. 27. ſ. 4, 5.

WHEREAS by an act paſſed in the twenty-ſixth year of his preſent Majeſty, it is enacted, That it ſhall and may be lawful for the term grand jury of the county of the city of Dublin, at every Eaſter term, to appoint a proper perſon to be inſpector of all the gaols, marſhalſeas, houſes of correction, ſpunging-houſes, and other priſons within the ſaid city, and the liberties thereunto adjoining; and it is further provided, that the inſpector ſo appointed ſhall be approved of by his Majeſty's court of King's-bench: and whereas it may happen that the perſon ſo elected by the grand jury may not be approved of by the court of King's-bench: be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That it ſhall and may be lawful for the grand jury aforeſaid, at any one of the four quarterly terms, to nominate three or more perſons, and to return the ſame to the court of King's-bench, to ſerve the office of inſpector as aforeſaid, and it ſhall and may be lawful for the ſaid court to elect and appoint ſome one perſon from and out of the ſaid perſons ſo returned by the grand jury aforeſaid, and the perſon ſo elected and appointed, ſhall be deemed and conſidered to be the inſpector of priſons for the city of Dublin, and the liberties thereof.

Three perſons to be returned by the grand jury to King's-bench; one of whom is to be choſen inſpector.

II. Provided always, That if the ſaid court of King's-bench ſhall ſee cauſe to refuſe their approbation to any of the three perſons ſo nominated by the grand-jury aforeſaid, that then and in ſuch caſe it ſhall be lawful for the lord lieutenant, or other chief governor of the kingdom for the time being, to appoint an inſpector for the county of the ſaid city, and the ſaid grand jury or juries, are hereby empowered and required to make ſuch preſentments as a compenſation for the time and trouble of ſaid inſpector thus returned and elected, as are preſcribed and directed by ſaid act.

An inſpector to be appointed by chief governor if King's bench object to ſaid perſons,

preſentments for his trouble.

III. Provided

A. D. 1787. Chap. 39.

III. Provided always, That the inſpector ſo appointed ſhall be required to fulfil the ſeveral duties directed to be performed by the ſaid recited act, by the inſpector of priſons for the city of Dublin, and that he ſhall deliver his report of the ſtate of the priſons of the city of Dublin, to the inſpector general of priſons, to be by him laid before Parliament, and ſhall likewiſe report to the court of King's-bench the ſtate of the ſeveral places of confinement, and his inſpection twice every year, *viz.* on the firſt days of every Eaſter and Michaelmas term.

His duty.

IV. And whereas by a clauſe in the ſaid act it is provided, That it ſhall not be lawful for the grand jury to make preſentment for the phyſician's ſalary appointed by ſaid act, unleſs ſaid phyſician ſhall have firſt produced a certificate ſigned by the inſpector of the priſons of the city, or county of the city aforeſaid, for the time being, ſetting forth that the ſaid phyſician has duly executed the ſeveral duties required by ſaid act: and whereas no ſuch inſpector was appointed in the year one thouſand ſeven hundred and eighty ſix: be it enacted by the authority aforeſaid, That the grand jury of the city of Dublin as aforeſaid, ſhall and may, and they are hereby empowered to preſent, if they ſhall think fit, the ſalary appointed for ſaid phyſician by ſaid act, as well for the laſt as for the preſent, and all future years; any thing in the ſaid recited act to the contrary in any wiſe notwithſtanding.

Further recital of 26 G. 3. c. 27. ſ. 15.

Preſentments for ſalary of phyſician for 1786, though no inſpector.

V. And whereas by the ſaid recited act, The grand jury aforeſaid are empowered to preſent ſuch ſum or ſums for payment of bills for medicines or other neceſſaries, as mentioned in ſaid act, provided the ſame ſhall not exceed the ſum of fifty pounds ſterling; and whereas the ſaid ſum has been found by experience to be inſufficient to provide ſuch medicines and medical neceſſaries as aforeſaid: be it enacted, That the grand jury ſhall and may, and they are hereby empowered to preſent ſuch ſum or ſums as they ſhall think fit for ſuch purpoſes as aforeſaid, provided the ſame ſhall not exceed the ſum of two hundred pounds ſterling in any one year.

Further recital of 26 G. 3. c. 27. ſ. 20.

not exceeding 200l. for medicines, &c. for each year.

VI. And whereas by the ſaid recited act it is enacted, That the duration of the office of the inſpector general of priſons ſhall not exceed the term of two years from the date of his appointment: and whereas the further continuance of the ſaid office will much contribute to effectuate the neceſſary reform in the management of gaols and priſons: be it enacted by the authority aforeſaid, That the lord lieutenant, or chief governor for

Office of inſpector to be continued as long as chief governor pleaſes.

A. D. 1787. Chap. 39.

for the time being, may continue ſaid office for ſuch further term as he may think neceſſary or expedient, any thing in the ſaid recited act to the contrary notwithſtanding.

VII. And whereas the grand jury aforeſaid, are empowered by ſaid recited act at Eaſter term in every year, to preſent a ſum not exceeding ſixty pounds, as a ſalary and recompence for the ordinary of the new priſon and the houſe of correction in the county of the city of Dublin: be it enacted by the authority aforeſaid, That in lieu thereof, it ſhall and may be lawful for ſaid grand jury at each of the quarterly terms to preſent a ſum not exceeding fifteen pounds, as a ſalary and recompence for the ſaid ordinary, ſubject always to the reſtrictions and regulations in ſaid act contained.

15l. per quarter to the ordinary of the new priſon and houſe of correction.

VIII. And be it enacted by the authority aforeſaid, That the grand juries of the ſeveral counties, counties of cities, and counties of towns in this kingdom, may be empowered to preſent from and after the paſſing of this act, ſuch ſum or ſums of money as ſhall appear to them to be neceſſary at the ſpring and ſummer aſſizes to be held for each reſpective county, for providing and ſupporting a ward or wards for the reception and ſupport of ſuch idiots and inſane perſons as ſhall be from time to time recommended by two or more magiſtrates of ſuch county, which magiſtrates ſhall certify that ſuch perſons ſo recommended, are idiots or inſane, and deſtitute of any means of ſupport, ſaid ſums to be accounted for by the ſurgeons of ſaid county infirmaries, in ſame manner as the proviſions allowed to priſoners in county gaols are accounted for.

Preſentments for providing wards and ſupport for idiots and inſane perſons.

IX. And be it enacted by the authority aforeſaid, That all and every the powers, authorities, articles, rules, penalties, and clauſes in the ſaid recited act of the twenty-ſixth year of his preſent Majeſty contained, except what are hereby altered, ſhall be of full force and effect, and ſhall continue during the continuance of the ſaid recited act of the twenty-ſixth year of his preſent Majeſty, for the intents and purpoſes in the ſaid recited act, and herein contained, as if the ſame powers and authorities granted and given by the ſaid act were herein again repeated and re-enacted in the body of this preſent act, any thing in the ſaid former act to the contrary notwithſtanding.

26 G. 3. c. 27. in force, except as altered hereby.

X. Whereas it is neceſſary and proper that a reaſonable portion of food ſhould be given to all priſoners confined for any offence in this kingdom: be it enacted, That it ſhall and may be lawful for the inſpectors of every gaol, bridewell, or houſe of correction in

this kingdom, and he is hereby required to procure and provide bread, meal, potatoes, or ſuch other food as he ſhall judge moſt proper, to the value of not leſs than three pence *per* day for every priſoner confined for any offence under his inſpection, and to cauſe the ſame to be regularly diſtributed among the ſaid priſoners twice in every week, to wit, on Sundays and Thurſdays, in preſence of ſaid inſpector, and the gaoler or keeper of ſuch priſon; and the grand juries of the ſeveral counties, counties of cities, and counties of towns in this kingdom, are hereby empowered and required to make ſuch preſentments in advance as they may deem neceſſary to provide for the ſame, ſuch preſentments to be in lieu of the allowance for bread hitherto granted for the maintenance of priſoners; and the ſeveral ſums ſo preſented ſhall be paid over to the inſpectors aforeſaid, and ſhall be duly accounted for by them upon oath.

3d. allowed for purchaſe of proviſions for each perſon per day,

preſentments in advance for ſaid purpoſe, in lieu of former allowance, paid to inſpectors.

XI. Provided always, That the inſpector of the county of the city of Dublin, and the chaplain or ordinary of the New priſon in the ſaid city, ſhall divide the duty of diſtributing ſaid allowance equally between them; and the certificate of either, together with that of the gaoler, ſhall be a ſufficient warrant to the treaſurer of the ſaid city, for the payment of ſuch ſum or ſums as may be expended in providing ſaid food.

Inſpector in Dublin and the ordinary of the new priſon to divide the duty of diſtributing ſaid allowance between them, certificate to treaſurer.

XII. And be it enacted, That the ſaid inſpector-general of priſons ſhall have power, and he is hereby required to viſit and inſpect as often as he ſhall think fit, all mad-houſes and places where idiots or lunaticks are confined, as well as gaols and priſons throughout this kingdom; and if any perſon or perſons ſhall hinder, moleſt, or prevent ſaid inſpector-general from viſiting and inſpecting any of the places of confinement herein before named, ſuch perſon or perſons, being duly convicted thereof upon oath before any one magiſtrate or juſtice of peace in the county or city where ſaid hinderance was made, he or they ſhall be fined in any ſum not exceeding fifty pounds, to be recovered by diſtreſs and ſale of the goods of the perſon or perſons ſo offending.

Inſpector-general to viſit all priſons, &c.

hindering inſpector, penalty 50l.

XIII. And whereas it is enacted by the ſaid act of the twenty-ſixth year of his preſent Majeſty, That if any of the grand juries therein mentioned being properly called upon, ſhall notwithſtanding neglect or omit to make ſuch preſentments or proviſions as are mentioned in ſaid act before the laſt day of the aſſizes, in ſuch caſes the judges ſhall fine ſuch county in any ſum not exceeding two hundred pounds, which clauſe has not been found ſufficiently to extend to the county of the city of Dublin: be it therefore enacted by the authority aforeſaid, That in caſe the grand juries

Further recital of 26 G. 3. c. 27. ſ. 41.

A. D. 1787.

of the ſaid county of the city of Dublin, after having been properly called on and directed by ſuch judges to form ſuch preſentments as are mentioned in this act, or in the ſaid recited act of the twenty-ſixth of his preſent Majeſty's reign, ſhall notwithſtanding neglect or omit to make ſuch preſentment or proviſions reſpectively before the laſt day of the term in which ſuch preſentment ought to be made, in every ſuch caſe the judges who are to receive the preſentments of ſaid grand jury are hereby required, directed, and empowered to impoſe ſuch fine or fines on the ſaid county of the ſaid city of Dublin, as they ſhall deem juſt and neceſſary, not exceeding the ſum of two hundred pounds.

County of the city of Dublin fined not above 200l. if grand juries omit to make preſentments as herein.

CHAP. XL.

An Act for the better Execution of the Law, and Preſervation of the Peace within Counties at large.

23 & 24 G. 3. cap. 30.

WHEREAS by an act paſſed in the twenty-third and twenty-fourth years of the reign of his preſent Majeſty, entitled, *An act for aſcertaining the qualification of ſuch perſons as ſhall take out commiſſions of the peace for counties at large*; certain qualifications are required to entitle any perſon to exerciſe the office of a juſtice of the peace within ſuch counties in thls kingdom: and whereas it is neceſſary to repeal the ſaid act, and it may be expedient to iſſue new commiſſioners of the peace for the ſeveral counties at large in this kingdom: be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That the ſaid recited act, and every clauſe, matter, and thing therein contained, be, and the ſame is, and are hereby repealed and made void.

ſaid act repealed.

II. And in caſe it ſhall be thought proper to iſſue new commiſſions of the peace for any ſuch county: be it further enacted, That no perſon named or appointed a juſtice of the peace in any ſuch new commiſſion, who ſhall have been named or appointed a juſtice of the peace in any ſuch former commiſſion, and ſhall have taken the oath of office of a juſtice of the peace, and performed the other requiſites preſcribed by law to qualify himſelf for executing the ſame, ſhall be obliged again to take ſuch oath of office, or perform the other requiſites preſcribed by law, in order to qualify

Juſtices who took the oaths, &c. agreeable to former acts, need not do it under this act,

qualify himſelf to execute the ſame, but every ſuch perſon ſo re-appointed, ſhall, and he is hereby enabled to execute the office of a juſtice of the peace in every ſuch county in which he ſhall be ſo re-appointed, without again taking ſuch oath of office, or again performing any other ſuch requiſite, any law to the contrary notwithſtanding; nor ſhall any ſuch perſon ſo re-appointed, be charged with, or pay any fee whatſoever, for or on account of any ſuch new commiſſion.

nor pay fees.

III. And for the better execution of the law, and for preſerving the peace in this kingdom: be it enacted, That it ſhall and may be lawful to and for the lord lieutenant, or other chief governor or governors of this kingdom for the time being, by and with the advice of the privy council, to divide ſuch of the ſeveral counties at large of this kingdom as they ſhall think fit, into ſuch number of diſtricts as to them ſhall ſeem meet for the purpoſes of this act, and none other; every ſuch diſtrict to conſiſt of a barony, half barony, or ſuch number of baronies or half baronies within the ſaid counties reſpectively, as the lord lieutenant, or other chief governor or governors aforeſaid for the time being, by and with the advice of the privy council, ſhall appoint, and every ſuch diſtrict ſhall be diſtinguiſhed by the name of ſome one barony or half barony of which it ſhall be compoſed.

Lord lieutenant and council may divide the countries into diſtricts.

IV. And be it further enacted, That it ſhall and may be lawful to and for the lord lieutenant, or other chief governor or governors aforeſaid, from time to time to nominate and appoint one principal peace officer in each ſuch diſtrict reſpectively; ſuch principal peace officer to be called chief conſtable of ſuch diſtrict, and that the grand jury of each county at large at the aſſizes, ſhall from time to time nominate and appoint ſixteen proper perſons, being proteſtants, to act as ſub-conſtables within every ſuch diſtrict; ſuch ſub-conſtables to be in lieu and in the place of all ſub-conſtables appointed, or to be appointed by ſuch grand juries for baronies or half baronies, according to the laws now of force; and all ſuch ſub-conſtables to be appointed by virtue of this act as aforeſaid, ſhall at all times be aiding and aſſiſting in preſerving the peace, and executing the law within every ſuch diſtrict, and ſhall obey ſuch lawful directions as they ſhall from time to time receive from any magiſtrate of the county wherein ſuch diſtrict ſhall lie, or from the chief conſtable of ſuch diſtrict; and the ſaid chief conſtable ſhall in like manner obey ſuch lawful directions as he ſhall from time to time receive from any ſuch magiſtrate as aforeſaid, for the preſervation of the peace, and a due execution of the law; and if any of the aforeſaid perſons ſhall neglect or

Chief conſtables to be appointed,

16 ſub conſtables in each diſtrict,

their duty,

duty of chief conſtables,

A. D. 1787. Chap. 40.

refuſe ſo to obey as aforeſaid, he or they ſhall be liable to ſuch penalty not exceeding forty ſhillings, to be levied by diſtreſs and ſale of the goods of the party, by order of the juſtices at the next ſeſſions of the peace for ſuch county, and ſuch impriſonment in the common gaol, not exceeding one month, as the ſaid juſtices after examination and proof upon oath of one or more credible witneſs or witneſſes, or the confeſſion of the party, ſhall impoſe and direct.

penalty on not performing their duty.

Powers of ſuch chief and ſub-conſtables.

V. And be it enacted, That the ſaid chief conſtables, and ſub-conſtables reſpectively ſhall have all privileges, powers, and authorities, and ſhall be ſubject to the ſame penalties and regulations, which any high conſtable, or petty conſtable is now by law entitled to, and ſhall within their reſpective diſtricts act on foot or on horſeback, as miniſterial officers of the peace, as well by night as by day, for the better preventing the commiſſion of offences, and for the more ſpeedy and certain apprehending of offenders againſt the peace within ſuch diſtrict reſpectively, and for aſſiſting in the execution of the law, and ſuch chief conſtables and ſub-conſtables reſpectively, ſhall be provided with proper arms and accoutrements, and ſhall do duty as well by night as by day, and on foot or on horſeback, as to the ſaid magiſtrates ſhall ſeem meet.

3d. per mile to conſtables for conveying priſoners,

and the ſame to aſſiſtants,

VI. And be it enacted, That there ſhall be paid to every conſtable, who by virtue of a mittimus under the hand and ſeal of any juſtice of the peace, ſhall carry to, and ſafely lodge in the county gaol, any perſon or perſons charged with any offence againſt the peace, and committed to ſuch conſtable by ſuch juſtice, the ſum of three pence *per* mile, for each mile the perſon or perſons ſo committed ſhall be carried; and alſo that the like ſum ſhall be paid to each of ſuch number of proteſtants armed with fire arms, as ſuch juſtice of the peace ſhall think neceſſary for guarding ſuch priſoner or priſoners to the county gaol, and who ſhall go along with ſuch conſtable to the county gaol with ſuch priſoner or priſoners; which ſaid ſums ſhall be raiſed by the grand juries of the reſpective counties, in the ſame manner as the county charges are raiſed.

raiſed by grand juries.

Juſtices empowered to order conſtables to ſuppreſs riots, &c.

VII. And be it enacted, That as often as any riot, rout, or tumultuous or unlawful aſſembly ſhall happen, or when there ſhall be reaſonable ground to apprehend there may be any riot, rout, or tumultuous or unlawful aſſembly, it ſhall be lawful for the ſaid juſtices, or any of them, to require the aſſiſtance of all or any of the chief conſtables appointed to act in each diſtrict in their reſpective counties, upon requiſition made perſonally, or in writing

by the ſaid juſtices, or any of them to attend, together with the ſub-conſtables acting within their reſpective diſtricts, at ſuch time and place as the ſaid juſtices, or any of them ſhall direct as aforeſaid, and the ſaid chief conſtables and ſub-conſtables ſhall be diſpoſed of, and act in ſuch manner as ſhall ſeem beſt to the ſaid juſtices or any of them for ſuppreſſing or preventing ſuch riot, rout, or tumultuous or unlawful aſſembly.

Conſtables empowered to demand retailers of liquors to produce their licenſe,

VIII. And be it enacted, That it ſhall and may be lawful for the ſaid juſtices, and chief conſtables, or any of them at any time, to demand from any victualler, or other perſon ſelling beer, ale, or ſpirituous liquors, his, or her licenſe for ſelling beer, ale or ſpirituous liquors, and every ſuch perſon ſhall upon ſuch demand produce his or her licenſe, on pain of forfeiting the ſum of five pounds, for every time he or ſhe ſhall neglect, or refuſe to produce his or her licenſe as aforeſaid, to be levied by diſtreſs and ſale of the goods of the party, by warrant under the hand and ſeal of any juſtice of the peace, upon proof made before ſuch juſtice, by the oath of one credible witneſs of ſuch neglect or refuſal; and in default of paying ſuch fine ſhall be committed to the common gaol, for any time not leſs than one, or more than three months, unleſs ſuch forfeiture ſhall be ſooner paid.

refuſing to produce ſuch, penalty 5l.

Salary of chief conſtable, 50l.

IX. And be it further enacted, That the ſaid principal peace officers in each diſtrict, called chief conſtables, ſhall be ſeverally and reſpectively paid ſuch ſalaries, as the lord lieutenant, or other chief governor, or governors aforeſaid, for the time being, ſhall by warrant direct, not exceeding the ſum of fifty pounds to any ſuch chief conſtable.

Their conduct to be certified by the juſtices at general ſeſſions.

X. Provided always, That no ſuch ſalary, or any part thereof ſhall be paid, unleſs it ſhall appear by a certificate of the juſtices, who ſhall have attended at the general ſeſſions next preceding the time when ſuch ſalary ſhall become due, of the good conduct of ſuch chief conſtable, and that he has duly executed his office, and not otherwiſe.

12l. for each ſub conſtable.

XI. And be it enacted, That the grand jury of each county at large, ſhall, and may at each aſſizes, preſent any ſum not exceeding twelve pounds, nor leſs than ten pounds, for every ſuch ſub-conſtable in every ſuch diſtrict, the ſame to be raiſed out of every barony, and half barony within ſuch diſtrict, in ſuch proportions as the preſentments of the county at large are raiſed on ſuch baronies, and half baronies reſpectively, ſuch ſums ſo to be preſented and raiſed for ſuch ſub-conſtables, to be paid to them reſpectively, by the treaſurers of ſaid counties reſpectively.

A. D. 1787. Chap. 40.

Juſtices certificate of conduct of ſub-conſtables.

XII. Provided always, and be it enacted, That no ſum whatſoever preſented for any ſuch ſub-conſtable, ſhall be paid to him, unleſs it ſhall appear by a certificate of the juſtices who ſhall have attended at the general ſeſſions of the peace, holden within the diſtrict in which ſuch ſub-conſtable had been appointed, next immediately preceding ſuch aſſizes, or if no general ſeſſions ſhall have been held within ſuch diſtrict, ſubſequent to the then preceding aſſizes, then by a certificate of the juſtices who ſhall have attended at the general ſeſſions, holden within any adjacent diſtrict in ſuch county, next immediately preceding ſuch aſſizes, and by a certificate of the chief conſtable of the diſtrict, that ſuch ſub-conſtable duly executed the duty of his office, and behaved properly therein; and the judges of aſſize reſpectively, may then, and not before, diſcharge the quere on the ſum preſented for each ſub-conſtable, who ſhall appear by ſuch certificates, to have duly executed his duty, and behaved properly in his office as aforeſaid; and in caſe it ſhall appear to ſuch judge of aſſize, that any ſuch ſub-conſtable has neglected duly to execute the duties of his office as aforeſaid, then, and in every ſuch caſe, it ſhall and may be lawful to and for every ſuch judge of aſſize, to diſmiſs and remove ſuch ſub-conſtable from his office, and thereafter the grand jury at ſuch aſſizes, ſhall forthwith appoint a proper perſon to act as a ſub-conſtable, in the place of every perſon ſo diſmiſſed and removed.

Judges of aſſize may diſmiſs ſub conſtables who act improperly.

Juſtices to bind offenders, ſureties, and proſecutors, in ſums according to nature of offence,

perſons who may be taken as ſecurities,

what the recognizance is to contain,

forfeited recognizances.

XIII. And be it enacted, That all juſtices of the peace taking recognizances for the appearance or proſecution of offenders againſt the peace, ſhall bind ſuch offenders and their ſureties, and ſuch proſecutors reſpectively, in ſuch recognizances in reaſonable ſums, according to the nature of the offence, and no perſon offering to become ſurety for the appearance of any ſuch offender, ſhall be accepted as ſuch, unleſs it ſhall appear to the juſtice taking ſuch recognizance by oath of the party, that he is worth the ſum in which he is ſo to be bound, over and above his juſt debts, and that he is a houſe-keeper, and has a certain place of reſidence, naming it; and every juſtice taking ſuch recognizance, ſhall therein deſcribe the names and occupations of the perſons to be bound, with the name of the place, pariſh, and barony, in which they reſpectively reſide, and the ſeveral clerks of the crown and peace in this kingdom, ſhall in the eſtreats of all ſuch recognizances as ſhall be forfeited, deſcribe in like manner the names and occupations of ſuch perſons, with the names of the places, pariſhes, and baronies in which they reſide, as mentioned in ſuch recognizances.

XIV. And

XIV. And whereas it is neceſſary that ſeſſions of the peace be frequently holden in certain counties at large of this kingdom reſpectively, and it would tend to the due adminiſtration of juſtice at ſuch ſeſſions, if the juſtices of every ſuch county preſiding at ſeſſions were aſſiſted by counſel learned in the law; be it therefore enacted, That general ſeſſions of the peace ſhall be holden in every county of this kingdom, which ſhall be divided into diſtricts purſuant to this act, eight times in every year at the leaſt, the four new ſeſſions to be holden in ſix weeks from the times reſpectively now by law appointed for the holding of the general quarter ſeſſions of the peace, and that it ſhall and may be lawful to and for the lord lieutenant, or other chief governor or governors of this kingdom aforeſaid for the time being, by and with the advice of the privy council, to appoint proper and convenient towns, in every ſuch county at which ſuch ſeſſions ſhall be holden ſucceſſively.

General ſeſſions to be held 8 times a year,

towns for holding ſuch ſeſſions.

XV. And be it enacted, That it ſhall and may be lawful for the lord lieutenant, or other chief governor or governors of this kingdom for the time being, from time to time, to nominate and appoint a barriſter at law, of ſix years ſtanding at the leaſt, not being a member of Parliament, to act as a conſtant aſſiſtant to the juſtices at every ſuch ſeſſion of the peace; and every ſuch barriſter ſo appointed, ſhall forthwith be included in the commiſſion of the peace for the county in which he ſhall be ſo appointed, and ſhall duly attend at every ſeſſion of the peace holden in ſuch county, and ſhall continue ſuch attendance during the whole of every ſuch ſeſſion.

Lord lieutenant to appoint barriſters of 6 years ſtanding, as aſſiſtants to the juſtices;

included in the commiſſion.

XVI. And be it enacted, That the ſaid aſſiſtants ſhall be ſeverally and reſpectively paid ſuch ſalaries as the lord lieutenant, or other chief governor or governors of this kingdom for the time being ſhall by warrant direct, not exceeding the yearly ſum of three hundred pounds to any of the ſaid aſſiſtants; provided that no member of the houſe of commons in the preſent or any future Parliament, ſhall, during the time of his being a member of the houſe of commons, be capable of holding the ſaid office of ſuch aſſiſtant barriſter.

300l. yearly for each barriſter,

not to be members of parliament.

XVII. And be it enacted, That the clerks of the peace of the ſeveral counties at large of this kingdom ſhall, on the ſecond day of every aſſizes, which ſhall reſpectively be holden in ſuch counties, return to the juſtices of aſſize of ſuch counties, a liſt of the ſeveral juſtices of the peace of every ſuch county who ſhall reſide therein, together with the places of reſidence of ſuch juſtices reſpectively, and in caſe any ſuch clerk of the peace, ſhall neglect

Clerks of peace to return to juſtices of aſſize, liſts of juſtices of peace, &c.

A. D. 1787. Chap. 40.

to return any ſuch liſt as by this act is directed, the juſtices of aſſize ſhall impoſe a fine on every ſuch clerk of the peace omitting to make ſuch return, not leſs than ten pounds, as ſuch juſtices of aſſize in their diſcretion ſhall think fit.

penalty 10l.

Juſtices of aſſize to nominate juſtices to attend ſeſſions of the peace,

XVIII. And be it enacted, That the juſtices of aſſize, ſhall at every aſſizes, at which ſuch liſts as aforeſaid ſhall be returned, nominate, and appoint a certain number of juſtices, reſpectively to attend at every ſeſſion of the peace, to be holden within ſuch county as aforeſaid, having due regard to the diſtance of the reſidence of every ſuch juſtice from the town, at which every ſuch ſeſſion is to be holden, and the ſaid juſtices of aſſize ſhall form and ſign a table thereof accordingly, which table ſhall be delivered to the clerk of the peace of each county reſpectively, and a copy thereof ſhall be by him poſted on the door of the county courthouſe before the end of every aſſizes reſpectively, and ſhall alſo be furniſhed by him to every juſtice of the peace reſident within ſuch county, before the time for holding the then next ſeſſion of the peace.

a table thereof to be formed,

a copy to be poſted,

and furniſhed to juſtices.

Any juſtice may attend.

XIX. Provided always, That nothing herein contained, ſhall be conſtrued to extend, to exclude or prevent any juſtice of the peace, not named in ſuch table, from attending or preſiding at any ſeſſion of the peace which ſhall be holden in ſuch county.

A regiſtry to be kept of juſtices who attend and act,

a liſt to be returned to judges of aſſize,

and by them to lord chancellor.

XX. And be it further enacted, That the clerks of the peace in every ſuch county reſpectively, ſhall keep a regiſter of the juſtices who ſhall attend, and act at every ſuch ſeſſion, and ſhall on the ſecond day of every aſſizes, return to the judges of aſſize in ſuch counties, a liſt of ſuch juſtices as ſhall have ſo attended and acted, which liſts reſpectively, every ſuch judge of aſſize is hereby required to return to the lord chancellor, or lord keeper, of the great ſeal for the time being, on the firſt day of the next enſuing term.

Juſtices nominated in ſuch liſt, to be freed from arreſt as herein.

XXI. And be it further enacted, That no juſtice of the peace who ſhall be named in ſuch table as aforeſaid, ſhall for the ſpace of two days before the ſeſſion, at which, by the ſaid table, he ſhall be nominated to attend, or during his attendance at ſuch ſeſſion, or for two days after he ſhall have duly attended at any ſuch ſeſſion, be liable to any arreſt on any proceſs whatſoever in any civil ſuit or action between party and party.

Not to extend to ſeſſions of the peace in county of Dublin.

XXII. Provided always, That nothing in this act contained ſhall extend to the holding of ſeſſions of the peace within the county of Dublin.

XXIII. And

A. D. 1787.

XXIII. And be it enacted, That all fines and penalties inflicted by virtue of this act, and levied by virtue of a warrant of any magiſtrate, or magiſtrates, ſhall be paid to the treaſurer of the county, in which the ſame ſhall be levied, and ſhall be by him accounted for before the grand jury of ſuch county, and be applied in ſuch manner as ſuch grand jury ſhall direct, towards defraying the expences which ſhall incur in the execution of this act.

Fines and penalties to be paid to treaſurer of the county, accounted for to the grand jury.

XXIV. And be it enacted, That this act ſhall continue and be of force for three years, and from thence to the end of the then next ſeſſion of Parliament, and no longer.

Continuance 3 years, &c.

CHAP. XLI.

An Act for amending and making perpetual an Act, entitled, An Act for buying and ſelling all Sorts of Corn and Meal, and other Things therein mentioned, by Weight, and for the more effectual preventing of Frauds committed in the buying and ſelling thereof.

WHEREAS by an act made in the fourth year of her late Majeſty Queen Anne, entitled, *An act for the regulating the weights uſed in this kingdom, and that ſalt and meal ſhall be ſold by weight:* it is enacted, That in every city, borough, and market-town, within this kingdom, there ſhall be appointed by the chief magiſtrate (except in places where the tolls and cuſtoms belong to any other perſon) and in all ſuch places by the perſon or perſons to whom the tolls and cuſtoms belong, an honeſt and diſcreet perſon to be weigh-maſter, to weigh all goods between buyer and ſeller, and ſuch chief magiſtrate or perſons to whom the tolls and cuſtoms belong, are thereby required, under certain penalties therein mentioned, to provide ſuch weigh-maſter with juſt balances and weights to weigh all manner of goods: and whereas by an act paſſed in this kingdom in the twenty-fifth year of his late Majeſty King George the ſecond, entitled, *An act for buying and ſelling all ſort of corn, meal, and other things therein mentioned, by weight, and for the more effectual preventing of frauds committed in the buying and ſelling thereof*; which ſaid laſt mentioned act hath been continued by ſeveral acts paſſed ſince the making thereof, and particularly hath by an act paſſed in the twenty-firſt and twenty-ſecond years of his preſent Majeſty, entitled, *An act for reviving,*

Recital of 4 Ann. c. 14.

25 G. 2. c. 15.

21 & 22 G. 3. c. 40.

A. D. 1787. Chap. 41.

reviving, continuing and amending ſeveral temporary ſtatutes; been continued to the twenty-fourth day of June, one thouſand ſeven hundred and eighty-ſeven, and to the end of the then next ſeſſion of Parliament: and whereas the ſaid act hath been by long experience found very beneficial to his Majeſty's ſubjects, and is fit to be made perpetual: be it therefore enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That the ſaid laſt mentioned act be, and the ſame is hereby made perpetual.

the act mentioned act made perpetual.

II. And whereas the ſaid act recites, that great abuſes ariſe by private perſons keeping ſcales for weighing goods for hire and price, to the injury of the lawful and eſtabliſhed weigh-maſter, and to the abuſe of the publick in general, to prevent which the ſaid act ſubjects the perſons who ſhall keep ſuch private ſcales to certain penalties, and has made proviſion for enforcing ſuch penalties before the chief magiſtrates of the towns in which ſuch ſcales are uſed, but no power is given to any perſon to convict of ſuch offences, or enforce ſuch penalties where the offence is committed in a market-town, not being corporate, or having a chief magiſtrate, whereby private perſons are in ſuch towns greatly encouraged to keep ſuch ſcales, to the injury of the owners of tolls and cuſtoms, who in ſuch towns are by the ſaid firſt recited act, compelled under heavy penalties to appoint weigh-maſters, and provide weights and meaſures in ſuch towns: to remedy which, be it therefore enacted by the authority aforeſaid, That every perſon who ſhall for hire or price, either in money, drink, or other gratuity, in any market-town in which there ſhall be a weigh-maſter duly appointed by the owner of the tolls and cuſtoms of ſuch market, and duly provided with ſcales and meaſures, weigh at any ſuch private ſcales any corn or grain, hides, tallow, meal, potatoes, or other goods expoſed to ſale in the market, not being his or her own goods or property, ſhall for every draught by him or her ſo weighed, forfeit the ſum of two ſhillings and ſix pence, to be paid the informer, which forfeiture in every ſuch market-town, not being a town-corporate, ſhall be recovered before any juſtice of the peace of the county in which ſuch town is ſituate, upon the confeſſion of the parties, or upon the oath of one or more witneſſes, and upon conviction ſuch forfeiture ſhall be levied by warrant, under the hand and ſeal of ſuch juſtice of the peace, by diſtreſs and ſale of the offender's goods.

Recital of 25 G. 2. c. 15. ſ. 10.

Perſons weighing corn, &c. at any private ſcales as herein, forfeit 2s. 6d. for each draught,

to informer,

how recovered.

CHAP.

A. D. 1787.

CHAP. XLII.

An Act to prevent Frauds in obtaining Bounties under ſeveral Laws now in Force for the Encouragement of Agriculture, and for rendering the Carriage of Corn to the City of Dublin leſs expenſive.

Preamble.

WHEREAS the bounties on the carriage of corn, grain, meal, malt, and flour, by water coaſtways to the city of Dublin, have proved beneficial to agriculture, and contributed to leſſen the payment of bounties on the inland carriage of corn: and whereas by the laws in force in this kingdom, certain bounties therein ſpecified, are granted and payable for bringing of corn, grain, meal, malt, and flour, by water coaſtways to the city of Dublin, be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal and the commons in this preſent Parliament aſſembled, and by the authority of the ſame, That the maſter of every ſhip, boat, or veſſel, in which it is intended to import any corn, grain, meal, malt, or flour coaſtways to the city of Dublin, from any part of this kingdom, and likewiſe the real owner of ſuch corn, grain, meal, malt or flour, ſhall before the ſame ſhall be ſhipped, give notice thereof in writing to the collector or principal officer of the port or diſtrict where the ſame ſhall be ſhipped, and ſhall ſpecify in ſuch notice the quantity and quality of ſuch corn, grain, meal, malt and flour intended to be ſhipped, and ſuch collector or principal officer ſhall thereupon direct one of the officers of ſuch port or diſtrict to attend the ſhipping of the ſame, and as ſoon as the ſame ſhall be ſhipped, ſuch officer ſhall make a return in writing to ſuch collector or principal officer of the quantity and quality of ſuch corn, grain, meal, malt, or flour ſo ſhipped, and in ſuch return the name of the ſhip, boat or veſſel in which ſuch corn, grain, meal, malt, and flour, and the maſter thereof, ſhall be ſpecified, and alſo the time of ſhipping the ſame, and the ſaid return ſhall be ſigned by the officer making the ſame, and the quantity for which the premiums ſhall be paid, ſhall not exceed the quantity ſet forth in ſuch return, and the maſter of ſuch ſhip, boat, or veſſel, ſhall after ſuch corn, grain, meal, malt, or flour ſhall be ſo ſhipped, make an affidavit or affirmation before ſuch collector, or before ſome neighbouring juſtice of the peace,

Maſter of veſſel intending to import corn, &c. to Dublin, and the owner of ſuch corn, &c. ſhall give notice as herein to officer of the port where ſhipped,

officer to attend the ſhipping,

and make return,

premium paid according to the return,

maſter of the veſſel to make affidavit,

A. D. 1787. Chap. 42.

which oath they are hereby empowered and required reſpectively to adminiſter without fee or reward, of the quantity and quality of ſuch corn, grain, meal, malt or flour ſo ſhipped; and likewiſe the owner or owners of ſuch articles ſo ſhipped, ſhall make like affidavit or affidavits, affirmation or affirmations in manner aforeſaid, mentioning his or their place of reſidence reſpectively, and the quantity and quality of the articles ſo ſhipped by him or them reſpectively, and that the ſame are the growth of this kingdom, and that no part of any ſuch corn, grain, meal, malt or flour ſo ſhipped, has ever received any bounty for carriage by land or coaſtways, and ſuch collector or principal officer ſhall thereupon deliver to ſuch maſter a certificate under his hand and ſeal, in which ſhall be mentioned the quantity and quality of ſuch corn, grain, meal, malt, or flour ſo ſhipped, and alſo the name of the maſter and owner or owners of ſuch cargo, and his or their place of reſidence, and ſuch collector or principal officer, ſhall by the next poſt tranſmit to the collector of the port of Dublin, true copies of all ſuch returns, affidavits, affirmations and certificates, which copies he is required to file and keep ſafe.

owner of corn to make affidavit,

collector to give a certificate,

copies of returns, &c. to be tranſmitted to collector of Dublin.

II. And be it further enacted, That the maſter of every ſuch ſhip, boat or veſſel, ſhall upon his arrival in the city of Dublin, deliver to the collector of the port of Dublin ſuch certificate, and ſhall alſo make an affidavit or affirmation before ſuch collector or other officer appointed to take ſuch affidavit by the commiſſioners of his Majeſty's revenue, which ſuch collector or officer is hereby empowered and required to adminiſter without fee or reward, in which ſhall be mentioned the quantity and quality of ſuch corn, grain, meal, malt, and flour ſo brought, the name or names of the owners thereof, and the place from whence he brought the ſame.

Maſter on arrival in Dublin to deliver to collector ſaid certificate and make affidavit.

III. And be it further enacted, That ſuch and the like accounts ſhall be kept by the proper officer or officers of the ſeveral payments which ſhall be made for all corn, grain, meal, malt, and flour imported coaſtways to the city of Dublin, as are directed to be kept by ſeveral acts relative to the premiums on the land carriage of corn and flour to the city of Dublin.

Accounts to be kept of payments made.

IV. Provided always, That ſuch officer ſo appointed for paying the premiums, ſhall not pay any premiums in purſuance of this act, unleſs a certificate be produced to him, under the hand and ſeal of the ſurveyor or land waiter of the port of Dublin, ſpecifying the quantity of the ſound and merchantable corn, grain, meal, malt, and flour landed out of ſaid ſhip, with the name of the ſaid ſhip, boat, or veſſel, and port from whence it came, nor

No premium unleſs certificate of the ſurveyor or landwaiter,

unleſs the collector of the ſaid port of Dublin, ſhall certify in like manner, that by the copies tranſmitted to him from the collectors or principal officers of the port or place from whence the ſaid ſhip, boat, or veſſel came, the ſeveral certificates, affirmations, and returns appear to him to have been made, as required by this act.

and certificate of collector of Dublin.

V. And be it further enacted by the authority aforeſaid, That if any of the perſons making any of the affidavits or affirmations required as aforeſaid, ſhall be illiterate, the ſaid affidavit or affirmation ſhall be read to him by ſome perſon who ſhall make affidavit that the ſame has been truly read to ſaid illiterate perſon.

Affidavits by illiterate perſons.

VI. And be it further enacted, That from and after the twenty fourth of June, one thouſand ſeven hundred and eighty ſeven, no bounty ſhall be paid for any corn, grain, meal, malt, and flour brought coaſtways to the city of Dublin, except ſuch corn, grain, meal, malt, and flour as ſhall be conſigned to a licenſed factor or factors, unleſs the ſame ſhall be weighed on board the boat, ſhip, or veſſel bringing the ſame, in the preſence of ſome perſon or perſons, to be appointed by the lord lieutenant, or other chief governor or governors of this kingdom, to weigh and inſpect the ſame, nor unleſs the note of one of ſuch perſons ſo to be appointed, ſpecifying the weight of ſuch corn, grain, meal, malt, or flour, ſhall be endorſed on the certificate required in ſuch caſe, to be produced to the collector of the port of Dublin, which note ſuch perſon or inſpector ſo appointed as aforeſaid, is hereby directed to give without fee or reward, to the perſon or perſons entitled to the ſame; and ſuch inſpector or inſpectors ſo appointed as aforeſaid, ſhall employ a ſufficient number of perſons, for whom he or they ſhall be reſponſible to aſſiſt in the execution of the duties of his or their office in diſcharging the cargoes of ſuch ſhip, boat, or veſſel, ſo that no unneceſſary delay may through his or their means be incurred therein; and if any ſuch inſpector ſhall refuſe or omit to give ſuch note without delay to the perſon or perſons entitled to the ſame, or ſhall not attend from the hour of ſeven in the morning till four in the afternoon in winter, and from ſix in the morning till nine in the afternoon in ſummer for that purpoſe, ſuch inſpector ſhall for every omiſſion, neglect, or refuſal forfeit the ſum of five pounds, to be recovered as herein after mentioned.

No bounty on corn, &c. coaſtways, except conſigned to a licenſed factor, unleſs weighed on board in preſence of a perſon appointed,

and his note endorſed on the certificate,

aſſiſtants to inſpectors,

inſpector neglecting his duty forfeits 5l.

VII. Provided always, and be it enacted by the authority aforeſaid, That ſuch inſpector or perſon appointed as aforeſaid, ſhall be entitled to receive a fee of one penny for each and every barrel of corn,

1d. for each barrel of corn, &c. to the inſpector, paid as by 25 G. 3. c. 13.

A. D. 1787. Chap. 42.

corn, grain, meal, malt, and flour ſo weighed by him as aforeſaid, or inſpected as herein after mentioned, as a compenſation for his trouble and expence in executing ſaid office, the ſaid fee to be paid in like manner as the fees mentioned in an act paſſed in the twenty-fifth year of his preſent Majeſty's reign, entitled, *An act for the better encouragement of trade, by regulating the payment of bounties and exempting them from fees*, are directed to be paid.

Penalty on inſpector acting illegally in reſpect of ſaid fee.

VIII. And be it further enacted, That if any officer or inſpector, ſhall in reſpect to ſaid fee act contrary to the proviſions in the ſaid act, he ſhall be ſubject to the like penalties and forfeitures, to be recovered in like manner as are herein enacted.

Returns to be made by inſpector to paymaſter of corn premiums.

IX. And in order to prevent frauds being committed, by recovering bounty for coaſt carriage and inland carriage on the ſame corn, grain, meal, malt, or flour: be it enacted, That ſuch inſpector ſhall alſo immediately after the clearing out of any ſhip, boat, or veſſel ſo bringing corn, grain, meal, malt, or flour coaſtways, which he ſhall ſee weighed, or which he ſhall inſpect in manner as by this act is directed, return to the paymaſter of corn premiums a particular account of the reſpective quantities of corn, grain, meal, malt, or flour ſo brought coaſtways in ſuch ſhip, boat, or veſſel.

Diſcharged as uſual if conſigned to licenſed factor.

X. Provided always, That when any corn, grain, meal, malt, or flour coming coaſtways, and claiming bounty as aforeſaid, ſhall be conſigned to a licenſed factor or factors, it ſhall not be neceſſary for the inſpector to ſee the ſame weighed, but that the ſame may be diſcharged as hererofore practiſed.

Duty of inſpector with reſpect to corn, &c. conſigned to licenſed factor,

XI. Provided nevertheleſs, That ſaid inſpector or inſpectors may go on board the ſhip, veſſel, or boat out of which the aforeſaid corn, grain, meal, malt, and flour is diſcharging, and make choice of, and weigh on board two ſacks or bags out of any number, not exceeding twenty, and ſo in proportion for any greater quantity, and may attend and be preſent at the weighing and delivery of a part or the whole of ſaid cargoes, and may take an account of the ſame, and compare the ſame with the cocquet or bounty paper made out at the port of ſhipping, and if in any caſe he or they ſhall find the quantity ſo diſcharged to be leſs than the quantity expreſſed in ſaid cocquet or bounty paper, he or they ſhall report ſaid deficiency to the commiſſioners of his Majeſty's revenue, or to the perſon appointed to pay ſaid bounty, ſo as that in no cauſe bounty ſhall be paid in a greater quantity than is actually delivered or diſcharged in Dublin; and if upon examination it ſhall appear to the ſaid commiſſioners that ſuch deficiency

no bounty to fraudulent claimer.

aroſe from a fraudulent intention to obtain a bounty for the ſame, it ſhall be lawful for ſuch commiſſioners to direct, that no bounty ſhall be paid to ſuch fraudulent claimant for any corn, grain, meal, malt, or flour, to him belonging in ſuch ſhip, boat, or veſſel.

XII. And whereas it may tend to prevent frauds in obtaining the aforeſaid bounties, if the collector or chief officer of the port, from whence any corn, grain, meal, malt, or flour, ſhall be exported either to foreign parts or coaſtways, ſhall tranſmit to the paymaſter of corn premiums in the city of Dublin, an account of the reſpective quantities of ſuch corn, grain, meal, malt, and flour, ſo ſoon as the ſame ſhall be exported: be it enacted, That every collector, or other chief officer of the port or place from whence any corn, grain, meal, malt, or flour entitled to export bounty, ſhall be exported, ſhall immediately after the boat, veſſel or ſhip containing the ſame, ſhall leave ſuch port, tranſmit to the paymaſter of corn premiums, a copy of the ſeveral bounty papers, whereby bounties has been claimed for any corn, grain, meal, malt, or flour exported in ſuch ſhip, boat, or veſſel, and ſhall as ſoon as a certificate ſhall be returned to ſuch collector, or other chief officer, of the landing of ſuch corn, grain, meal, malt, or flour beyond the ſeas, agreeable to the laws now in force for that purpoſe, tranſmit a copy of the ſame to the ſaid paymaſter of corn premiums in the city of Dublin.

Chief officer of ports where corn is ſhipped for export, to tranſmit to paymaſter of corn premiums, copy of bounty papers, and certificate as herein.

XIII. And be it enacted, That if any juſtice of the peace, or other perſon appointed to take affidavits or affirmations, for the purpoſe of obtaining coaſt or export bounties, or for granting returns or certificates, ſhall ſign any return, affidavit, affirmation, or certificate, or ſhall ſign any affidavit, purporting to have ſworn, or affirmation, purporting to have been made or affirmed, when ſuch affidavit or affirmation have not been ſworn, made, or affirmed to, or ſhall ſign any return, affidavit, affirmation, or certificate, knowing the ſame to be falſe, or ſhall knowingly give a certificate for any greater quantity than the real quantity ſhipped, and ſhall be lawfully convicted thereof, ſuch juſtice of the peace, or other officer, ſhall be rendered incapable of acting as a juſtice of the peace, or as an officer of the revenue, and ſhall forfeit the ſum of one hundred pounds, to be paid to the informer, and recovered as other penalties under this act.

Perſons appointed to take affidavits knowingly ſigning any falſe return, &c.

rendered incapable to act, and fined 100l.

XIV. Provided always, That nothing herein contained, ſhall extend to diſpenſe with any regulation or duty to be executed by any officer of the revenue, on board any ſuch ſhip, boat, or veſſel, on the diſcharge of her cargo.

Officers of revenue to do their duty.

Penalty on taking falſe oaths, &c.

XV. And be it further enacted, That if any perſon or perſons ſhall wilfully, falſely, and corruptly take any oaths or affirmations in purſuance of this act, and be thereof lawfully convicted by verdict, or upon his, her, or their confeſſion, he, ſhe, or they ſo offending, ſhall for every ſuch offence incur and ſuffer ſuch penalties, pains, and diſabilities, as perſons convicted of wilful and corrupt perjury are by any of the laws now in force in this kingdom liable unto: or if any perſon or perſons ſhall corruptly procure, or ſuborn any other perſon to make or take ſuch falſe oaths or affirmations, by which any bounty ſhall be claimed or paid, which *bona fide*, ſhould not have paid or claimed, and the perſon or perſons ſo procuring and ſuborning ſhall be thereof convicted by verdict, or upon his or her, or their confeſſion, every perſon ſo offending ſhall for every ſuch offence incur and ſuffer ſuch penalties, forfeitures, pains, and diſabilities, as perſons convicted of ſubornation of perjury are by any laws now in force in this kingdom liable unto.

How penalties are to be recovered and applied.

XVI. And be it further enacted by the authority aforeſaid, That all and ſingular the penalties hereby enacted, or which ſhall be incurred under the proviſions of this act, ſhall and may be recovered by any perſon ſuing for the ſame, unleſs herein otherwiſe directed, by action, bill, plaint, or information in any of his Majeſty's courts of record in this kingdom, one moiety thereof to the uſe of his Majeſty, his heirs and ſucceſſors, and the other moiety to the uſe of the perſon ſuing for the ſame.

Shelled oats and barley entitled to bounty.

XVII. And whereas doubts have ariſen whether oats or barley by being ſhelled or hulled, are precluded from the bounties payable on the export of oats and barley: be it declared and enacted, That ſhelled oats, and ſhelled and hulled barley, are and ſhall be intitled to the ſeveral bounties payable for oats and barley exported, and ſhall be deemed to be oats and barley, reſpectively within the meaning of the ſeveral acts granting bounties on the export of corn.

CHAP.

CHAP. XLIII.

An Act for the further explaining and amending the ſeveral Acts now in Force for making wide and convenient Paſſages in the City of Dublin.

Preamble.

WHEREAS ſeveral conſiderable improvements have of late been made and perfected on the North ſide of the city of Dublin at private expence, and are deſerving countenance and protection: and whereas by an act of Parliament paſſed in this kingdom in the twenty-ſixth year of his preſent Majeſty's reign, entitled, *An act for explaining and further amending the ſeveral acts heretofore paſſed for the improvement of the city of Dublin, by making wide and convenient paſſages through the ſame, and for other purpoſes*, it is enacted, That it ſhall and may be lawful to and for the commiſſioners for making wide and convenient paſſages in the ſaid city, to apply any ſum not exceeding three hundred pounds to the purchaſing and removing a certain building, projecting fifteen feet into Cavendiſh-ſtreet, on the South end thereof, the ſame to ariſe out of the fund heretofore appropriated for opening avenues to the new intended bridge on the Northern ſide of the river Liffey: and whereas the ſaid projecting building, and other houſes neceſſary for widening Cavendiſh-ſtreet aforeſaid, have been valued by the ſaid commiſſioners purſuant to act of Parliament, and it appears that the further ſum of one thouſand two hundred pounds will be neceſſary to complete the ſaid work: and whereas the removal of the ſaid projection will tend to render more convenient one principal avenue to the new intended bridge over the river Liffey: be it therefore enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That it ſhall and may be lawful to and for the commiſſioners for making wide and convenient paſſages in the city of Dublin, to apply a ſum not exceeding the ſum of one thouſand two hundred pounds out of ſuch monies as they ſhall or may borrow, purſuant to the powers given them by an act paſſed in this kingdom in the laſt ſeſſion of Parliament, entitled, *An act for explaining and further amending the ſeveral acts heretofore paſſed for the improvement of the city of Dublin, by making wide and convenient paſſages through the ſame, and for other purpoſes*,

Recital of 26 G. 3. c. 32.

Commiſſioners for widening the ſtreets to apply 1200l. for the purpoſes herein.

26 G. 3 c. 32.

A. D. 1787.

purpoſes, in order to purchaſe the ſeveral houſes and buildings neceſſary to be pulled down to widen Cavendiſh-ſtreet aforeſaid, and to defray the ſeveral expences attending the ſame.

CHAP. XLIV.

An Act to explain and amend an Act paſſed in the Eleventh and Twelfth Years of His preſent Majeſty, entitled, *An Act for Badging ſuch Poor as ſhall be found unable to ſupport themſelves by Labour, and otherwiſe providing for them, and for reſtraining ſuch as ſhall be found able to ſupport themſelves by Labour or Induſtry from Begging.*

Preamble.

WHEREAS in ſome counties no houſe has been erected, purſuant to the ſaid recited act, and the poor of the ſaid counties have been received in the houſe of induſtry belonging to the county of the city or town next adjoining to the ſaid county: and whereas it is reaſonable that the ſaid county ſhould contribute to the annual expences of ſuch houſe of induſtry during ſuch time as the ſaid county ſhall have the uſe and benefit of the ſame, and until ſuch time as the ſaid county ſhall provide a houſe of induſtry for its own uſe: be it enacted by the king's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That whenever any county ſhall not have provided a houſe of induſtry in ſuch county, it ſhall and may be lawful for the grand jury of the ſaid county, in every ſuch caſe to preſent as long as they ſhall think proper, and until ſuch time as a houſe of induſtry ſhall be built in the ſaid county, and no longer, at any ſpring aſſizes, any ſum or ſums of money not exceeding the ſums in the ſaid recited act mentioned, from time to time, for the purpoſes of the ſaid houſe of induſtry in the ſaid county of a city or town, as if the ſaid houſe of induſtry was ſituate in the ſaid county at large, and to direct that the ſaid ſum or ſums ſo preſented, ſhall be paid over from time to time, to the treaſurer of the ſaid houſe of induſtry, or of the corporation thereunto belonging.

Preſentments to be made in counties where there are no houſes of induſtry, as by 11, 12 G. 3. c. 30.

how to be applied.

II. And be it enacted by the authority aforeſaid, That during ſuch time as ſaid preſentments ſhall be made, and the ſaid ſums ſo preſented paid to the ſaid treaſurers, the ſaid houſe of induſtry ſhall be conſidered to all intents and purpoſes the houſe of induſtry,

The houſe of induſtry to which ſuch ſum ſhall be paid, deemed belonging to the county ſo paying.

try, for the uſe of the ſaid county, as well as of the ſaid county of a city or town. A. D. 1787.

III. And be it enacted by the authority aforeſaid, That this act ſhall continue in force for four years, and no longer. In force 4 years.

CHAP. XLV.

An Act to amend an Act, entitled, *An Act for continuing and amending the ſeveral Laws relating to the Repairs of the Turnpike Road leading from Dublin to Mullingar, and for effectually enabling the Truſtees thereof to widen the narrow Parts leading from Chapel-izod to Dublin, on the North and South Sides of the River Liffey.*

WHEREAS the powers of the truſtees for the repair of the turnpike road on the north ſide of the river Liffey leading from Dublin to Mullingar, commence at the city ſtone on the high road leading from Barrack-ſtreet to Iſland-bridge: and whereas the road from Barrack-ſtreet to Iſland-bridge aforeſaid is narrow and inconvenient; and whereas by an act paſſed in the laſt ſeſſions of Parliament held in and for this kingdom, entitled, *An act for explaining and further amending the ſeveral acts heretofore paſſed for the improvement of the city of Dublin, by making wide and convenient paſſages through the ſame, and for other purpoſes*, it was enacted, That it ſhould and might be lawful for the commiſſioners, or any nine or more of them, theretofore appointed for carrying the ſaid ſeveral acts into execution as ſoon as conveniently they might, to alter and widen the road weſtward leading from Barrack-ſtreet to Iſland-bridge, not leſs than ſixty feet in breadth: and whereas doubts have ariſen whether the commiſſioners before mentioned have power under the ſaid recited act, to apply a portion of the fund appropriated to make wide and convenient paſſages in the city of Dublin, towards effecting the improvement pointed out and directed to be made by the clauſe herein before recited, and it is highly expedient that the ſaid commiſſioners ſhall co-operate with the ſaid truſtees in effecting the ſaid work: be it therefore enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That it ſhall and may be lawful for the ſaid commiſſioners, or any nine or more of them, to apply a portion

Preamble.

Recital of 26 G. 3. c. 32. ſ. 12.

Commiſſioners in ſaid act, may apply 850l. as herein.

A. D. 1787. Chap. 45.

portion of the fund appropriated to make wide and convenient paſſages in the city of Dublin, not exceeding the ſum of eight hundred and fifty pounds ſterling, for purchaſing the buildings and grounds, and for altering and widening the ſaid road leading from Barrack-ſtreet to Iſland-bridge, not leſs than ſixty feet in breadth, and that they may be at liberty to hand over the ſaid ſum, or any part of the ſame, or to make contracts for any part of the ſaid work with the ſaid truſtees, or any other perſons for the purpoſes above mentioned.

Not to be applied but as herein.

II. Provided nevertheleſs, That ſuch ſum or ſums ſo appropriated by the ſaid commiſſioners for effecting the ſaid work be only applied in the execution thereof, on that part of the high way leading from Barrack-ſtreet to Iſland-bridge aforeſaid.

How to be accounted for.

III. And provided, That the ſums ſo expended on that part of the ſaid road be accounted for before the commiſſioners of impreſt accounts, in manner as other ſums expended in opening the avenues leading to the city of Dublin, are by law required to be accounted for.

Additional truſtees.

IV. And be it further enacted by the authority aforeſaid, That the right honourable the ſpeaker of the houſe of commons, the right honourable John Beresford, Frederick French, eſquire, Andrew Caldwell, eſquire, William Colville, eſquire, Travers Hartley, eſquire, the right honourable Henry Theophilus Clements, Thomas Burgh, eſquire, accountant general, and Sackville Hamilton, eſquire, be, and they are hereby appointed truſtees of the ſaid turnpike road, in addition to thoſe heretofore nominated and appointed under and by virtue of the ſeveral laws now in being for the repairs thereof, ſubject, nevertheleſs, to the clauſes and regulations therein contained, for enforcing a due attendance of the ſaid truſtees in the execution of the truſts and powers to them thereby given.

A publick act.

V. And be it further enacted by the authority aforeſaid, That this preſent act ſhall be deemed, adjudged, and taken to be a publick act, and ſhall be judicially taken notice of as ſuch by all judges, juſtices, and all other perſons whatſoever, without ſpecially pleading the ſame.

A. D. 1787.

CHAP. XLVI.

An Act for eſtabliſhing Market Juries in Cities.

Preamble.

WHEREAS from the great encreaſe of inhabitants in the ſeveral cities in this kingdom, the magiſtrates of ſaid cities cannot ſo ſtrictly attend the inſpection of the markets as uſual, and perform the other requiſite duties of their offices: be it therefore enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That the ſheriffs of the ſeveral cities reſpectively, ſhall ſummon and return to the juſtices of the peace at the general quarter ſeſſion for ſuch cities reſpectively, upon a precept to be iſſued by them for that purpoſe, twenty four of the citizens of ſuch cities reſpectively, twelve of whom ſhall be ſworn as a market jury for ſuch cities reſpectively, and the juſtices of ſuch cities reſpectively ſhall cauſe ſuch market juries to be ſworn in open court at the ſeſſions, one by one: That he will well, truly, and diligently execute the office of a market juror in ſuch city, without favour or affection, malice or ill-will, to any perſon or perſons whatſoever; and the ſaid market jury for the time being, or any one or more of them, are hereby impowered and required at ſeaſonable hours to viſit the markets, ſtore-houſes, working-houſes, cellars and ſhops in ſuch cities reſpectively, where proviſions and victuals are ſold or expoſed for ſale, or made up or making up for ſale in ſuch cities reſpectively, and to inſpect the quality of ſuch proviſions and victuals, and in caſe ſuch jury, or any one or more of them, ſhall find any unwholſome or bad proviſions, or victuals fraudulently or illegally made up, in every ſuch caſe the ſaid jury, or any one or more of them, are hereby empowered to ſeize ſuch proviſions or victuals, and the perſon or perſons expoſing the ſame to ſale, or claiming to be the owner or owners thereof, and to carry ſuch proviſions and victuals, and ſuch perſon or perſons before the chief magiſtrate of ſuch cities reſpectively for the time being, who are hereby empowered to diſpoſe of ſuch proviſions and victuals, and of ſuch perſon or perſons according to law, and each market jury ſo ſworn, or any one or more of them, ſhall have full power and authority to execute the ſaid office of a market jury, from the time of their being

Market juries to be ſworn.

oath,

their powers,

A. D. 1787. Chap. 46.

ſworn, until the next market jury ſhall be ſworn, at the enſuing general quarter ſeſſions of the peace to be held for ſuch cities reſpectively, and if any perſon being duly ſummoned and returned by ſuch ſheriffs to ſerve as a market juror as aforeſaid, ſhall refuſe or neglect to appear purſuant to the ſaid ſummons, and take the oath aforeſaid, or ſhall refuſe or neglect to execute the ſaid office, it ſhall be lawful for ſuch juſtices at their ſeſſions, and they are hereby empowered to impoſe a fine, not exceeding ſix pounds on every ſuch perſon, and the chief magiſtrate of every ſuch city is hereby empowered and required to iſſue his warrant, for the levying ſuch fine by diſtreſs, and ſale of the goods and chattels of ſuch perſon or perſons, and the ſum ſo levied ſhall be applied to the purpoſes of widening or keeping in repair the ſtreets, lanes and avenues of ſuch cities reſpectively, and to no other purpoſe whatſoever: provided, That no perſon ſhall be obliged to ſerve as a market juror more than once in any one year, any thing herein contained to the contrary notwithſtanding.

perſons ſummoned who refuſe to ſerve &c. forfeit 6l.

how recovered and applied,

none obliged to ſerve but once in a year.

To examine bread, weights, and meaſures,

II. And be it enacted by the authority aforeſaid, That ſuch jury ſo ſworn as aforeſaid, or any one or more of them, ſhall have full power and authority to examine bread for ſale in the ſeveral ſhops or bake-houſes of bakers, and alſo the ſeveral weights and meaſures in ſaid cities reſpectively, and if any ſuch bread ſhall be found illegally or fraudulently made, or any of ſaid weights or meaſures deficient in or leſs than the ſtandard weight or meaſure, to ſeize and to carry the ſame to the chief magiſtrate of ſuch city, to be by him diſpoſed of according to law.

and ſeize all illegal.

Market juries for Saint Sepulchres, Thomas Court and Donore,

III. And be it enacted by the authority aforeſaid, That the marſhals of the liberties of Saint Sepulchres, and of Thomas Court and Donore reſpectively, ſhall ſummon and return to the ſeneſchals of the ſaid liberties reſpectively, at the Eaſter and Michaelmas courts leet, to be held for ſaid liberties reſpectively in every year, upon precepts to be iſſued to the reſpective marſhals of ſaid liberties by the reſpective ſeneſchals thereof, thirty ſix of the principal inhabitants of each of ſaid liberties, twelve of whom ſhall be

ſworn,

ſworn in open court as a market jury for each of ſaid liberties by the ſeneſchals of ſaid liberties reſpectively, at the Eaſter and Michaelmas courts leet for ſaid liberties, one by one, that he will well, truly, and diligently execute the office of a market juror in ſuch liberty, within three miles of the circular road round Dublin, without favour or affection, malice or ill will to any perſon or perſons whatſoever, and the ſaid market juries for the time being, for the ſaid liberties of Saint Sepulchres, and Thomas Court and Donore reſpectively, or any four or more of them, are hereby empowered

empowered and required at ſeaſonable hours to viſit the markets, ſtore-houſes, working-houſes, cellars and ſhops, as well of bakers as other people in ſuch liberties reſpectively, as far as three miles from the Circular road round Dublin, where bread, proviſions or victuals are ſold or expoſed to ſale, or made up or making up for ſale, and to inſpect the quality and weight of ſuch bread, proviſions and victuals, and likewiſe to examine the ſcales, weights and meaſures in ſaid liberties; and in caſe ſaid juries reſpectively, or any four or more of them ſhall find any unwholſome or bad bread, proviſions or victuals, or any bread, proviſions or victuals fraudulently or illegally made up, or bread deficient in weight, or not having the bakers name thereon in legible characters, or any fraudulent ſcales, or any weights and meaſures, not agreeing in weight and contents with the ſtandard weights and meaſures eſtabliſhed by authority in ſaid liberties, or any weights or meaſures not ſealed by the reſpective clerks of the market, belonging to the lord arch-biſhop of Dublin, and the earl of Meath, or any proviſions or victuals in the hands of any foreſtaller, regrater, or ingroſſer, in every ſuch caſe the ſaid juries, or any four or more of them reſpectively, are hereby required and empowered to ſeize ſuch bread, proviſions and victuals, and the perſon or perſons expoſing the ſame to ſale, or claiming to be the owner or owners thereof, and likewiſe all fraudulent ſcales, and all weights and meaſures not agreeing with the ſtandard weights and meaſures eſtabliſhed by authority in ſaid liberties, or not ſealed by the reſpective clerks of the market of the ſaid lord arch-biſhop of Dublin, and the ſaid earl of Meath, and immediately or as ſoon as conveniently can be, to carry or cauſe to be carried ſuch bread, proviſions and victuals, perſon or perſons, ſcales, weights, or meaſures, before the ſeneſchal of ſuch liberty for the time being, who is hereby impowered and required to hear and determine all matters relative to ſuch bread, proviſions and victuals, perſon or perſons, ſcales, weights and meaſures ſo taken up and brought before him, and to diſpoſe of ſuch bread, proviſions, and victuals to the poor of the pariſh where taken up, to fine the perſon or perſons ſo taken up and brought before him, if condemned by him, in any ſum not exceeding five pounds, the ſaid fine to be levied by diſtreſs and ſale of the offenders goods and chattels by warrant under the hand and ſeal of ſuch ſeneſchal, and for want of ſufficient diſtreſs the party to be committed to the common gaol of ſuch liberty, there to remain without bail or mainprize for one month, or until ſuch fine ſhall be paid, or until ſuch ſeneſchal ſhall ſign an order to the marſhal to diſcharge ſuch perſon or perſons under his

their powers,

penalty on offenders.

A. D. 1787. Chap. 46.

hand and ſeal, and in ſaid order ſhall certify, that on enquiry he finds ſuch perſon or perſons incapable of paying ſaid fine or fines, and to have the ſcales, weights, and meaſures ſold, and the money ariſing therefrom paid into the hands of the ſeneſchal of the liberty where taken, to be applied by him for the benefit of the priſoners confined in the marſhalſea or priſon of ſuch liberty, and each of ſaid market juries ſo ſworn as aforeſaid, or any four or more of them, ſhall have full power and authority to execute the ſaid office of a market jury, from the time of their being ſo ſworn, until another market jury ſhall be ſworn in their room, at the next enſuing Michaelmas or Eaſter court leet; and if any perſon or perſons ſhall moleſt or interrupt the ſaid market jury, or any of them, in the execution of their office, ſuch perſon or perſons being convicted thereof by indictment or information ſhall be puniſhed by fine and impriſonment, and in ſuch manner as to the ſaid court which tries the offence ſhall ſeem fit; and if any perſon being duly ſummoned and returned by the marſhal of either of ſaid liberties, to ſerve as a market juror as aforeſaid, ſhall refuſe or neglect to appear, purſuant to the ſaid ſummons, and to take the oath aforeſaid, or being ſworn, ſhall refuſe or neglect to execute the ſaid office, it ſhall be lawful for ſuch ſeneſchals at their courts leet reſpectively, and they are hereby empowered and required to impoſe a fine not exceeding four pounds on every ſuch perſon for each of ſaid offences, and to iſſue their warrants reſpectively, for the levying ſuch fine or fines by diſtreſs and ſale of the goods and chattels of ſuch perſon or perſons ſo offending, and ſaid fines ſhall be paid to the ſeneſchal of ſuch liberty, to be diſpoſed of by him for the benefit of the priſoners confined in the marſhalſea or priſon of ſuch liberty: provided, That no perſon ſhall be obliged to ſerve as a market juror more than once in every year, any thing herein contained to the contrary notwithſtanding.

time of ſerving,

moleſting the jury,

penalty on juror not ſerving 4l.

how diſpoſed of,

not to ſerve but once in a year.

IV. And whereas inconveniencies might happen by the ſickneſs or abſence of the ſeneſchals of ſaid liberties: be it enacted by the authority aforeſaid, That it ſhall and may be lawful for the reſpective ſeneſchals of ſaid liberties, in caſe of their, or either of their being ſick or abſent, to appoint by warrant under the hand and ſeal of ſuch ſeneſchal, being ſick or abſent, the regiſter of ſuch ſeneſchals court to hear and determine all matters relative to all bread, proviſions or victuals, ſcales, weights, and meaſures taken up by the market jury of ſuch liberty, and to condemn and diſpoſe of the ſame, in the ſame manner as if the ſeneſchal of ſuch liberty was preſent.

Regiſter to hear and determine cauſes in caſe of abſence or ſickneſs of ſeneſchal.

CHAP. XLVII.

An Act for continuing an Act, entitled, *An Act for facilitating the Trade and Intercourſe between this Kingdom and the United States of America.*

WHEREAS it is expedient that an act paſſed laſt ſeſſion of Parliament, entitled, *An act for facilitating the trade and intercourſe between this kingdom and the united ſtates of America*, ſhould be continued for a limited time: be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That the ſaid act, and all and every the clauſes therein contained, ſhall continue and be in force until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, and no longer.

26 G. 3. c. 16. continued to 25 March, 1788.

CHAP. XLVIII.

An Act to continue an Act paſſed in the Eleventh Year of His preſent Majeſty's Reign, entitled, *An Act to oblige Ships more effectually to perform their Quarantine, and for the better preventing the Plague being brought from Foreign Parts into Ireland, and to hinder the ſpreading of Infection.*

WHEREAS an act paſſed in the eleventh year of his preſent Majeſty's reign, entitled, *An act to oblige ſhips more effectually to perform their quarantine, and for the better preventing the plague being brought from foreign parts into Ireland, and to hinder the ſpreading of infection*; hath been found to be of great uſe, be it therefore enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That the ſaid recited act, ſhall continue and be in force for ſeven years, from the twenty-fourth day of June, one thouſand ſeven hundred and eighty-ſeven, and until the end of the then next ſeſſion of Parliament.

Preamble. 11 G. 3. c. 11.

continued for 7 years from 24 June, 1787.

A. D. 1787.

CHAP. XLIX.

An Act for amending an Act, entitled, *An Act for diſcharging certain Arrears of Quit, Crown, and Compoſition Rents which have been growing due for Twenty Years laſt paſt, on the Terms, and in the Manner therein mentioned.*

Recital of 23 & 24 G. 3. c. 47.

WHEREAS by an act paſſed in the twenty-third and twenty-fourth years of his Majeſty's reign, entitled, *An act for diſcharging certain arrears of quit, crown, and compoſition rents, which have been growing due for twenty years laſt paſt, on the terms, and in manner therein mentioned*, it was enacted, That upon the certificate of his Majeſty's auditor general, by the ſaid act required to be made to his Majeſty's court of exchequer, in purſuance of an order of the ſaid court, on the petition of any perſon, and bodies politick and corporate, ſeized of any lands, rectory, priory, abby lands, tithes, fairs, tenements, and hereditaments ſubject to quit, crown, compoſition rent, or other chief rent, or other chief rent payable to his Majeſty, his heirs and ſucceſſors, which hath not been paid for twenty years next preceding the twenty-ninth day of September, one thouſand ſeven hundred and eighty-four, the ſaid court of exchequer might order that all arrears of ſuch quit, crown, and compoſition rents, or other chief rents on ſuch lands, rectory, priory, abby lands, tithes, fairs, tenements and hereditaments, ſhould be diſcharged, to and for the twenty-ninth day of September, one thouſand ſeven hundred and eighty-four, or twenty-ninth day of September, one thouſand ſeven hundred and ſeventy-four, according to the circumſtances by the ſaid act required to be certified: be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That the ſaid auditor-general ſhall upon ſuch order as aforeſaid, certify whether it appears to him that any, and what proceedings were had on behalf of his Majeſty, for recovery of ſuch rent before the time of preferring the ſaid petition, and if it ſhall appear to the ſaid court that any proceedings have been had on behalf of his Majeſty for recovery of any quit, crown, or compoſition rent or other chief rent mentioned in ſuch petition, before the time that ſuch petition was preferred to the ſaid court, then and in ſuch caſe, ſuch quit, crown, or compoſition rent, or other chief rent, ſhall be

If proceedings have been had for recovery of quit, &c. rent, before petition is preferred, ſuch rent ſhall be diſcharged to 29 Sept. 1774 only.

diſcharged, to and for the twenty-ninth day of September, one thouſand ſeven hundred and ſeventy-four only, and the ſaid court of exchequer is hereby required to make an order accordingly, any thing contained in the ſaid recited act to the contrary notwithſtanding. A. D. 1787.

CHAP. L.

An Act for the Support and Encouragement of the Fiſheries carried on in the Greenland Seas, and Davis's Streights.

Preamble.

WHEREAS the encouragement of fiſheries in the Greenland ſeas, and Davis's ſtreights, will tend to promote navigation, and encreaſe the wealth and commerce of this kingdom: be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That from and after the paſſing of this act, until the twenty-fifth day of December, one thouſand ſeven hundred and ninety-one, the bounties herein after mentioned ſhall be paid and allowed, under the ſeveral rules and reſtrictions herein after expreſſed and directed, that is to ſay, every Iriſh or Britiſh built ſhip or veſſel, owned by an Iriſh or Britiſh ſubject or ſubjects, uſually reſiding in Ireland, Great Britain, or in the iſlands of Guernſey, Jerſey, or Man, which ſhall within the time limited by this act, proceed from any port of Ireland, on the whale fiſhery in the Greenland ſeas, or Davis's ſtreights, or in the ſeas adjacent, and which ſhall be manned and navigated with a maſter, and three-fourths of the mariners at leaſt being Iriſh or Britiſh ſubjects, uſually reſiding in Ireland or in Great Britain, or in the iſlands aforeſaid, ſhall before the proceeds on ſuch voyage, or be entitled to the benefits of this act, be viſited by the proper officer or officers of the revenue belonging to ſuch port, who ſhall examine into ſuch ſhip or veſſel, and take an account of the tonnage thereof by admeaſurement, and ſhall certify ſuch his or their viſitation and examination, and admeaſurement, to the commiſſioners of his Majeſty's revenue, and if it appears by the certificate of ſuch officer or officers, that ſhe hath on board ſuch a number of men, with ſuch proviſions, boats, fiſhing lines, and inſtruments to be uſed in ſuch fiſhery as herein mentioned, that ſhe is ſtrongly built, and otherwiſe a proper ſhip for ſuch voyage and

From paſſing this act till 25 Dec. 1791, the bounties herein ſhall be paid under the rules and regulations herein,

A. D. 1787. Chap. 50.

fiſhery, and hath on board among her crew a ſufficient number of harpooners, ſteerſmen, and line managers, who have before been employed in ſuch voyages, the names of ſuch perſons to be contained in ſaid certificate, and if it further appears by the oath of one or more owner or owners, and of the maſter or chief officer of ſuch ſhip or veſſel, written at the foot of ſuch certificate, and made before the collector or other chief officer of ſuch port, who is hereby empowered and required to adminiſter the ſame, that it is really and truly their firm purpoſe and determined reſolution, that ſuch ſhip ſhall, as ſoon as licenſe ſhall be granted forthwith, proceed ſo manned, furniſhed and accoutred, on a voyage to the Greenland ſeas, or Davis's ſtreights, or the ſeas adjacent, and there in the then approaching ſeaſon, to uſe the utmoſt endeavours of themſelves and their ſhips company to take whales, or other creatures living in the ſea, and on no other deſign or view of profit in ſuch voyage, and to import the whale-fins, oil, and blubber thereof into the kingdom of Ireland, naming the port thereof to which it is their intention to return, and if the maſter, after ſuch certificate had, and oath made, do alſo become bound with two ſufficient ſecurities unto his Majeſty, his heirs and ſucceſſors, in the penalty of ſuch ſum as ſhall be equal to treble the bounty granted by this act, which bond the ſaid collector, or other chief officer, is hereby, as far as relates to the bounties granted by this act, authorized to take, and which is to be in force for the term of three years againſt the maſter, and ſureties for the faithful dealings of the ſaid maſter and ſhips company, in regard to the ſaid ſhip and voyage, then, and in all ſuch caſes, it ſhall and may be lawful for any three or more of the commiſſioners of the revenue reſpectively for the time being, on receiving ſuch certificates and oaths made, and it being certified to them by the collector, or other chief officer of ſuch port, that ſufficient ſecurity hath been given as aforeſaid, to give and grant, and they are hereby required to give and grant to the maſter and owners of ſuch ſhip full licenſe and authority to proceed on ſuch voyage as aforeſaid; and to prevent any diſputes that may ariſe, whether a ſhip be properly qualified and duly fitted out for the whale fiſhery, according to the true intent and meaning of this act, and entitled to a certificate thereof from the proper officer or officers of the revenue, it is hereby enacted, That every ſhip of the burthen of one hundred and fifty tons, deſigned for this fiſhery, ſhall, and is hereby obliged to have on board thirty fiſhing lines of one hundred and twenty fathom each, thirty harpoon irons, three boats with ſeven men at the

what a veſſel of 150 tons is to have on board,

the leaſt, including an harpooner, a ſteerſman, and a line manager to each boat, making in the whole twenty-one men, beſides the maſter and ſurgeon, with ſix months proviſion at the leaſt for ſuch number of men, and every ſhip of larger burthen, an encreaſe of ſix men, one boat, ten ſuch lines, and ten harpoon irons more for every fifty tons above the ſaid one hundred and fifty tons, together with proviſions in proportion, and every ſhip which ſhall be ſo employed in the ſaid fiſhery, ſhall have on board apprentices indentured for the ſpace of three years at the leaſt, who ſhall not exceed the age of eighteen years, nor be under fourteen years of age at the time they ſhall be ſo indentured, in the proportion of one apprentice, at the leaſt for every thirty-five tons burthen, and one freſh or green man for every fifty tons burthen, which apprentices, and freſh or green men, ſhall be accounted in the number of men required to be on board ſuch ſhip as aforeſaid.

ſhips of larger burthen,

apprentices and freſh men.

II. And be it further enacted, That on the return of ſuch ſhip to the port of Ireland, to which one or more of the owners, and the maſter thereof, had declared on oath their intention to return the proper officer or officers of the revenue at ſuch port, ſhall immediately repair on board, and view the condition of ſuch ſhip and her lading, and certify the ſame, together with their obſervations thereon, as alſo the real tonnage of the ſaid ſhip, and the ſaid officer or officers are alſo to take an account or ſchedule of the names of the maſter, mate, and other perſons on board, diſtinguiſhing therein the harpooners and perſons more immediately employed in the ſaid fiſhery, and to certify the ſame, and the maſter and mate ſhall make oath before the collector or other chief officer as aforeſaid, who is hereby empowered and required to adminiſter the ſame, that they did in purſuance of the licenſe granted as aforeſaid, mentioning the day of their departure, proceed, in a voyage directly to the places aforeſaid, and have not ſince been on any other voyage, or purſued any other deſign or view of profit, and that they did, there mentioning the time of their ſtay in thoſe ſeas, uſe the utmoſt endeavour of themſelves, and their ſhip's company, to take whales, and other creatures living in thoſe ſeas; and that all the whale-fins, oil, and blubber imported, if any, in ſuch ſhip were really and *bona fide* caught and taken in the ſaid ſeas by the crew of ſuch ſhip or veſſel only, or with the aſſiſtance of the crew of ſome other Iriſh or Engliſh built ſhip or veſſel, duly licenſed for that voyage; which oath ſhall be endorſed on, or annexed to the licenſe aforeſaid, and the ſaid ſchedule, certificate

On return of ſhips officers to go on board and certify their condition, &c.

and take an account of the men,

maſter and mate, to make oath,

A. D. 1787. Chap. 50.

licenſe, and oath ſhall be tranſmitted by the collector, or other chief officer of ſuch port, to the commiſſioners of his Majeſty's revenue, and the ſaid commiſſioners, or any three of them, being fully ſatisfied of the faithful dealings of the maſter, and other perſons employed in ſuch ſhips or veſſels, with reſpect to ſuch voyage and fiſhery, ſhall on demand cauſe payment to be made to the maſter or owners, or to his or their aſſigns, a bounty or premium, after the rate of thirty ſhillings *per* ton, according to the admeaſurement of every ſuch ſhip or veſſel, duly certified as aforeſaid, to be paid by the collector of the port of Dublin, or any other collector, as the ſaid commiſſioners ſhall from time to time direct, out of all or any of the monies ariſing from any aids or duties payable to his Majeſty, his heirs or ſucceſſors.

ſchedule, certificate, licenſe, and oath tranſmitted to commiſſioners,

30s. per ton to ſuch veſſels.

Veſſels to ſail from the port where ſurveyed, and at the times herein, &c.

III. Provided always, and it is hereby further enacted, That no perſon or perſons ſhall be allowed, or entitled to receive the bounty herein before granted, for any ſhip which ſhall proceed upon the ſaid whale fiſhery, from any part of Ireland, unleſs ſuch ſhip ſhall ſail from the port where ſhe ſhall be ſurveyed and cleared directly on her intended fiſhery, on or before the twenty-fourth day of June, one thouſand ſeven hundred and eighty-ſeven, or on or before the tenth day of April, in each and every year after, during the continuance of this act, and ſhall continue with her crew in the Greenland ſeas, or Davis's ſtreights, or the adjacent ſeas, diligently endeavouring to catch whales or other creatures living in thoſe ſeas, and ſhall not depart from thence before the tenth day of Auguſt then following, unleſs ſuch ſhip, if ſhe be of the burthen of one hundred and fifty tons, ſhall be laden with fifteen tons of oil, or blubber in proportion thereto, the blubber to be rated with reſpect to the oil as three to two, and one ton and an half of whale fins, or if ſhe be of greater or leſs burthen, with a quantity of oil or blubber, and whale fins, in like proportion to the tonnage for which every ſuch ſhip ſhall be entitled to the bounty, being the produce of one or more whale or whales caught by the crew thereof, or with the aſſiſtance of the crew of ſome other licenſed ſhip before that time, or ſhall be forced by ſome unavoidable accident or neceſſity to depart ſooner from thoſe ſeas, which accident or neceſſity ſhall be verified on the oaths of the maſter and mate belonging to ſuch ſhip, upon her return from the ſaid fiſhery, before the collector or other chief officer at the port where ſhe ſhall arrive, who ſhall tranſmit the ſame to the commiſſioners of his Majeſty's revenue, together with the ſchedule, licenſe, and other document by this act required.

time of quitting the fiſhery.

IV. And

Time of proceeding on the voyage.

IV. And be it further enacted, That in caſe it ſhall happen during the continuance of this act, that any ſhip or veſſel ſhall not ſail from the port where ſhe ſhall be ſurveyed, and cleared, directly on her intended fiſhery, on or before the ſaid twenty-fourth day of June, in the year one thouſand ſeven hundred and eighty-ſeven, or on or before the tenth day of April in any year after, provided it ſhall be made appear to the ſatisfaction of the ſaid commiſſioners that ſuch ſhip or veſſel was properly qualified and duly fitted out, according to the directions of this act, and ſurveyed, cleared, and ready for ſailing before the ſaid twenty-fourth day of June, one thouſand ſeven hundred and eighty-ſeven, or before the ſaid tenth day of April in the year after, during the continuance of this act, but was prevented from ſailing by ſome unavoidable impediment or neceſſity, but ſhall actually have ſailed within fifteen days after the times reſpectively appointed as aforeſaid, it ſhall and may be lawful for the ſaid commiſſioners, or any three or more of them, to pay the bounty for ſuch ſhip or veſſel, in like manner as if ſuch ſhip or veſſel had actually ſailed on or before the days herein reſpectively appointed.

No greater bounty than for 300 tons.

V. Provided always, and be it enacted, That no ſhip or veſſel which ſhall be employed in the ſaid fiſhery, although ſhe be above the burthen of three hundred tons, ſhall be entitled to a larger bounty than a ſhip of three hundred tons would be entitled to, and that ſhe ſhall continue to enjoy the ſame, until the twenty-fifth day of December, one thouſand ſeven hundred and ninety-one, and no longer.

Veſſels above 300 tons need not be fitted out but as if of that burthen.

VI Provided alſo, That nothing in this act contained, ſhall extend, or be conſtrued to extend, to oblige the owner or owners of any ſhip or veſſel, above the burthen of three hundred tons, to fit out, equip, and man any ſuch ſhip, otherwiſe than as a ſhip or veſſel of the burthen of three hundred tons, according to the directions of this act, in order to entitle him or them to the bounty herein before granted.

A log-book to be kept,

VII. And be it further enacted, That no bounty granted by this act ſhall be paid or allowed to any perſon or perſons whatſoever, on account of any ſhip or veſſel employed in the ſaid fiſhery, unleſs a log-book ſhall have been conſtantly kept on board ſuch ſhip or veſſel, in which logbook the various ſituations and occurrences reſpecting ſuch ſhip or veſſel, during the whole courſe of the voyage, ſhall be inſerted every day, and particularly the times when ſuch ſhip or veſſel, ſhall have been in ſight of land, diſtinguiſhing what land, and the bearings thereof, and the ſuppoſed diſtances therefrom, and the ſoundings, and alſo the time when, and

A. D. 1787. Chap. 50.

the latitude in which any whale, or other creature living in the ſea ſhall have been killed, taken, or caught by the crew of ſuch ſhip or veſſel, which log-book ſo to be kept as aforeſaid, ſhall be delivered by the maſter or other perſon having or taking the charge or command of ſuch ſhip or veſſel, at the time of making a report of ſuch ſhip or veſſel to the collector or other chief officer of the port in this kingdom, where ſuch ſhip or veſſel ſhall arrive, on her return from the ſaid fiſhery for his inſpection and examination, and the ſaid maſter or other perſon having or taking the charge or command of ſuch ſhip or veſſel, together with the mate thereof, ſhall jointly and ſeverally verify on oath the contents of ſuch log-book before ſuch collector or other chief officer, who is hereby authorized and required to adminiſter the ſame.

delivered to collector,

contents verified on oath.

Log-book to be produced to commander of veſſels of war, and to Britiſh conſuls.

VIII. And be it further enacted, That in caſe any ſuch ſhip or veſſel, ſhall in the courſe of her voyage meet or fall in with any of his Majeſty's ſhips or veſſels of war, the maſter or other perſon having or taking the charge or command of her, ſhall and is hereby required to produce to the captain or other officer commanding ſuch ſhip or veſſel of war, the ſaid log-book ſo to be kept as aforeſaid, if demanded; and in caſe ſuch ſhip or veſſel, on board of which a log-book is ſo required to be kept as aforeſaid, ſhall put into any foreign port, where there is or ſhall be a Britiſh conſul, or other chief Britiſh officer, the maſter or other perſon having or taking the charge or command of ſuch ſhip or veſſel, ſhall and is hereby required to produce ſuch log-book to ſuch Britiſh conſul, or other chief Britiſh officer, if demanded.

Britiſh veſſels entitled to bounties upon performing the requiſites herein.

IX. And be it further enacted, That every ſhip or veſſel owned by his Majeſty's ſubjects reſiding in Great Britain, and fitted out from any port in that kingdom, which ſhall have complied with the ſimilar regulations, to be verified by proper certificates as are required by this act, to entitle ſhips or veſſels fitted out from this kingdom to the bounties hereby given for the encouragement of the Greenland and whale fiſhery, ſhall from and after the paſſing of this act, on the arrival of ſuch ſhip or veſſel in the port of this kingdom, to which one or more of the owners, and the maſter thereof, ſhall have declared on oath their intention to come previous to their ſailing from Great Britain, and on performance of the ſeveral matters herein required to be done, after the return of a ſhip or veſſel to any port in this kingdom be entitled to ſuch, and the ſame bounties as the like ſhips or veſſels fitted from Ireland ſhall be entitled to by virtue of this act: provided, that all whale oil, fins, and blubber, be landed at ſuch port, and ſhall not be re-exported on board the ſame veſſel in which they were imported.

X. And

Bounty may be inſured.

X. And for obviating any doubts that may ariſe whether the ſaid bounty may be lawfully inſured by the owner or owners of ſhips or veſſels, employed in the ſaid fiſhery, that have happened to be loſt at ſea: be it declared and enacted by the authority aforeſaid, That it ſhall and may be lawful for the owner or owners of any ſhip employed, or deſigned to be employed in the ſaid fiſhery, to inſure the bounty which ſuch owner or owners would be entitled to upon the return of ſuch ſhip to the port to which the maſter, and one or more of the owners of ſuch ſhip or veſſel ſhall have declared on oath their intention to return, and on the performance of all other matters directed and appointed by this preſent act to be performed for obtaining the ſaid bounty.

Whale fins, &c. may be imported as herein without paying duty.

XI. And be it further enacted, That it ſhall and may be lawful for any perſon or perſons for, and during the time limited by this act, to import into this kingdom whale fines, oil, or blubber of whales, ſeal oil, or ſeal ſkins, or any other produce of ſeals, or other fiſh, or creatures taken or caught in the ſaid Greenland ſeas, or Davis's ſtreights, or in the ſeas adjacent, by Iriſh or Britiſh ſubjects uſually reſiding in Ireland, Great Britain, or the iſlands aforeſaid, in Iriſh or Britiſh built ſhips or veſſels owned and navigated as before required, in regard to the bounties granted by this act, without paying any cuſtom, ſubſidy, or other duty for the ſame, any law, cuſtom, or uſage to the contrary notwithſtanding.

Maſters and mates of veſſels importing whale fins, &c. to make oath as herein.

XII. Provided always, That nothing in this act contained, ſhall extend or be conſtrued to extend to give liberty of importing any of the before mentioned articles, duty free, unleſs the maſter and mate of the ſhip or veſſel importing the ſame, ſhall firſt make oath before the collector or other chief officer at the port or ports of importation, who are hereby reſpectively authorized and required to adminiſter ſuch oath, that all the whale fins, oil, or blubber of whales, ſeal oil, ſeal ſkins, or other produce of ſeals, or other fiſh or creatures imported in ſuch ſhip or veſſel, are really and *bona fide*, the fins, oil, or blubber of whales, or the ſkins, oil, or other produce of ſeals, or other fiſh or creatures caught and taken in the ſaid Greenland ſeas, or Davis's ſtreights, or in the ſeas adjacent, by the crews of ſuch ſhips or veſſels only, owned, fitted out, and navigated as aforeſaid.

Perſons granting falſe certificates forfeit 500l.

XIII. And it is hereby further enacted, That if any perſon or perſons ſhall give or grant any falſe certificate for any of the purpoſes required, or directed by this act, ſuch perſon or perſons ſhall forfeit the ſum of five hundred pounds; and if any perſon or perſons ſhall counterfeit, eraſe, alter, or falſify any certificate required,

A. D. 1787. Chap. 50.

quired, or directed by this act, or ſhall knowingly or willingly make uſe of any falſe certificate, or of any certificate ſo counterfeited, eraſed, altered, or falſified, ſuch perſon or perſons ſhall for every ſuch offence forfeit the ſum of five hundred pounds, and every ſuch certificate ſhall be invalid, and of no effect.

like on counterfeiting, &c.

Latitude of the ſeas meant hereby.

XIV. And be it further enacted, That the Greenland ſeas, and Davis's ſtreights, and ſeas adjacent, within the intent and meaning of this act, ſhall be deemed and taken to extend to the latitude of fifty-nine degrees thirty minutes north, and no farther.

An account to be laid before parliament by the proper officers of revenue.

XV. And be it further enacted, That the proper officer or officers of his Majeſty's revenue, ſhall at the beginning of every ſeſſion of Parliament, lay before both houſes of Parliament an account in writing under their hands, of what number of ſhips, or veſſels have been employed in the whale fiſhery to Davis's ſtreights, and the Greenland ſeas, with their reſpective names and burthens, from whence they were fitted out, and at what port in this kingdom they were diſcharged, and alſo what quantity of oil, or blubber, or whale fins, each ſhip or veſſel ſhall have imported.

Application of penalties.

XVI. And it is hereby further enacted, That one moiety of the penalties, and forfeitures inflicted by this act, ſhall be to the uſe of his Majeſty, his heirs and ſucceſſors, and the other moiety to ſuch perſon or perſons as ſhall ſue or proſecute for the ſame in any of his Majeſty's courts of record in this kingdom.

Proſecutions.

XVII. And be it further enacted, That if any action or ſuit ſhall be commenced againſt any perſon or perſons for any thing done in purſuance of this act, the defendant or defendants in ſuch action or ſuit may plead the general iſſue, and give this act and the ſpecial matter in evidence upon any trial to be had thereupon, and that the ſame was done in purſuance of, and by authority of this act, and if it ſhall appear ſo to have been done, then the jury ſhall find for the defendant or defendants, and if the plaintiff ſhall be non-ſuited or diſcontinue his action, after the defendant or defendants ſhall have appeared, or if judgment ſhall be given upon any verdict or demurrer againſt the plaintiff, the defendant or defendants ſhall and may recover treble coſts, and have the like remedy for the ſame, as defendants have in other caſes by law.

CHAP.

A. D. 1787.

CHAP. LI.

An Act for the Relief of Persons who have omitted to qualify themselves according to Law.

Expired 1st Aug. 1787.

WHEREAS several persons well affected to his Majesty's government and the church of Ireland, as by law established, may through ignorance have neglected, or been prevented by sickness, or other unavoidable causes, from taking and subscribing the oaths, and from making, repeating, and subscribing the declaration, and from receiving the sacrament of the Lord's supper, and delivering a certificate thereof, according to the directions of an act made in this kingdom in the second year of the reign of her late Majesty Queen Anne, entitled, *An act to prevent the further growth of popery*, and may thereby have incurred great penalties: therefore be it enacted by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal and commons in this present Parliament assembled, and by the authority of the same, That all and every person and persons who have incurred any penalties or incapacities in the said act, entitled, *An act, to prevent the further growth of popery*, mentioned, by neglecting to qualify themselves according to the said act, shall be, and are hereby indemnified, freed, and discharged off and from all incapacities, disabilities, forfeitures, and penalties, incurred by reason of such omission or neglect as aforesaid, and no act or acts done by them, or any of them, and not yet avoided, shall be questioned or avoided by reason of such neglect or omission, but all such acts shall be, and are hereby declared and enacted to be as good and effectual, as if all and every such person and persons had taken and subscribed the said oaths, and received the said sacrament, and delivered the certificate thereof, and made, repeated, and subscribed said declaration, at such time, place, and manner as is therein mentioned, any thing in said act to the contrary notwithstanding.

II. Provided always, That such person or persons do, and shall take and subscribe the said oaths, and make, repeat, and subscribe the said declaration, in such manner and form, and in such place and places as are directed and appointed by the said act, to prevent the further growth of popery, on or before the first day of August, which shall be in the year one thousand seven hundred and eighty-seven.

III Provided always, That this act, or any thing herein contained, shall not extend to restore or entitle any person or persons to any office or employment already actually avoided, by judgment in any of his Majesty's courts of record, already filled up by any other person, but that such office or employment shall be, and remain in the person and persons who is, or who are now entitled by law to the same, as if this act had never been made.

A. D. 1787.

CHAP. LII.

An Act to puniſh more effectually Perſons who ſhall Steal any old Lead, Iron Bars, or Rails, or Iron or Braſs Knockers.

Preamble.

WHEREAS the pernicious practice of ſtealing lead, iron bars, iron rails, and iron or braſs knockers fixed to dwelling houſes, or other buildings, and iron gates, is daily prevailing, notwithſtanding an act made in the fifth year of the reign of his late Majeſty King George the ſecond, entitled, *An act for the more effectual puniſhing ſtealers of lead or iron bars fixed to houſes, or any fences belonging thereunto*, and the increaſe of ſuch miſchief is principally owing to the perſons who buy ſuch articles, having reaſonable cauſe to ſuſpect the ſame to be ſtolen: for remedy whereof, be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That if any perſon ſhall, after the paſſing of this act buy any old lead, or any iron bar, or rail, or iron or braſs knocker from any perſon, except the lawful owner of the ſame, or ſome perſon duly authorized by ſuch owner to ſell the ſame, or at any place, except the houſe or place of abode of ſuch owner, or perſon authorized to ſell the ſame, he ſhall be deemed a receiver of ſuch goods, knowing them to be ſtolen, and ſhall be liable to ſuch proſecution and puniſhment, as receivers of ſtolen goods are by law liable to.

5 G. 2. c. 10.

Perſons who buy old lead, or iron, or braſs knockers, except from lawful owners, &c. deemed receivers of ſtolen goods.

II. And be it enacted by the authority aforeſaid, That if any perſon ſhall after the time aforeſaid, bring any old lead, iron bar, or rail, or iron or braſs knocker, to any perſon to be ſold or pawned, it ſhall be lawful for the perſon to whom any ſuch article ſhall be brought, and he is hereby required to apprehend the perſon ſo bringing the ſame, and carry him to ſome juſtice of the peace of the county or city, who upon examination of the party, if he or ſhe ſhall not give a ſatisfactory account of the manner of his or her obtaining the ſame, ſhall commit him or her to the common gaol, upon ſuſpicion of his or her having ſtolen the ſame, and if the perſon to whom ſuch lead or other article ſhall be ſo brought to be ſold or pawned, ſhall not apprehend and carry ſuch perſon ſo bringing the ſame, before a juſtice of the peace, he ſhall be deemed guilty of a miſdemeanor, and ſhall be puniſhed

Perſons bringing ſuch to ſell ſhall be brought before a juſtice,

committed to gaol if no ſatisfactory account be given,

perſons to whom ſuch articles are brought, omitting to carry ſuch perſon before a juſtice deemed guilty of a miſdemeanor.

by fine or impriſonment, upon conviction by due courſe of law. A. D. 1787.

51. to perſons apprehending and proſecuting.

III. And be it enacted by the authority aforeſaid, That if any ſuch perſon to whom any old lead, iron bar or rail, or iron or braſs knocker, ſhall be ſo brought to be ſold, ſhall ſo apprehend and proſecute to conviction the perſon ſo bringing the ſame, he or ſhe ſhall be entitled to a reward of five pounds, to be raiſed by preſentment of the grand jury of the county or city where the fact ſhall be committed, and to be applotted and levied as other publick money.

Perſons in whoſe poſſeſſion any ſhall be found not proved to be legally obtained ſhall be committed and tried,

IV. And be it further enacted, That on ſearch made by virtue of the warrant of any juſtice of the peace of the county or city within his juriſdiction, if any old lead, iron bar, or rail, or iron or braſs knocker, ſhall be found in the poſſeſſion of any perſon, ſuch perſon may be brought before ſuch juſtice, or any other juſtice of the county or city, who if ſuch perſon ſhall not give a ſatisfactory account of the manner of his or her obtaining the ſame, ſhall commit him or her to the common gaol upon ſuſpicion of his or her having received the ſame, knowing it to be ſtolen, and upon the trial of ſuch offender, the proof of his or her having fairly bought or obtained the ſame, ſhall lie upon ſuch offender.

proof to lie on offender.

Part of 5 G. 2. c. 10. repealed.

V. And be it further enacted hereby, That ſo much of the ſaid act of the fifth year of his late Majeſty King George the ſecond, as relates to the puniſhment of perſons in whoſe poſſeſſion any iron or lead ſtolen ſhall be found, ſhall be and is hereby repealed.

CHAP. LIII.

An Act for preventing the wilful Deſtruction of Turnpike Gates, and for the better ſecuring the Payment of Tolls at ſuch Gates.

Preamble.

WHEREAS gates and other fences, erected for the purpoſe of taking the tolls, made payable upon the ſeveral roads of this kingdom, by the ſeveral acts granting ſuch tolls, have been at various times pulled down, or deſtroyed by malicious and riotous perſons, to the injury of the publick, and the diſturbance of the peace: in order to prevent ſuch outrages for the future, be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the au-

A. D. 1787.

thority of the ſame, That if any perſon or perſons ſhall from and after the paſſing of this act, by day or by night, wilfully pull down, pluck up, throw down, level, or otherwiſe deſtroy any pay-gate or turnpike-gate, or any poſt, rail, wall, chain, bar, or other fence of any kind whatſoever, which ſhall be uſed, eſtabliſhed, or ſet up, or erected, to prevent paſſengers from paſſing by, without paying the toll payable by virtue of any act or acts of Parliament, or any toll-houſe for the uſe of any ſuch pay-gate or turnpike-gate, or ſhall forcibly reſcue any perſon or perſons, being lawfully in cuſtody of any officer, or other perſon for any of the offences before mentioned, that then and in any of the ſaid caſes, every perſon ſo offending, being thereof lawfully convicted, ſhall be whipped, fined, or impriſoned, at the diſcretion of the judge before whom he ſhall be convicted.

Deſtroying any pay gate or turnpike gate, &c.

or reſcuing any perſon in cuſtody for ſuch offences,

the penalty.

II. And be it further enacted, That if any perſon who ſhall be ſubject to pay any toll or duty at any toll-houſe or turnpike-gate in reſpect of any beaſt or carriage paſſing through the ſame, ſhall not pay the ſame on demand to the perſon authorized to receive the ſame, upon proof thereof, upon the oath of one or more credible witneſs or witneſſes, before the truſtees of ſuch road, on which ſuch toll-houſe or turnpike-gate ſhall be, or any three or more of them, or before any juſtice of the peace for the county in which ſuch offence ſhall be committed, who are hereby reſpectively empowered and required to adminiſter ſuch oath, every ſuch offender ſhall forfeit and pay to ſuch truſtees reſpectively, the ſum of forty ſhillings, to be levied by diſtreſs and ſale of the goods and chattels of ſuch offender, upon the warrant of ſuch truſtees, or any three of them, or of ſuch juſtice of the peace, under their hands and ſeals reſpectively, rendering the overplus (if any be) to the owner, the charges of diſtraining and diſpoſing of ſuch goods being firſt deducted.

Not paying toll upon demand, penalty 40s.

CHAP. LIV.

An Act for granting the Sum of Five Thouſand Pounds to the Dublin Society, for the Purpoſes therein mentioned.

WHEREAS by an act paſſed in this kingdom this preſent ſeſſion of Parliament, entitled, *An act for granting unto his Majeſty, his heirs and ſucceſſors, an additional duty on wines, hides, beer, ale, and other goods and merchandizes therein mentioned, and for prohibiting the importation of all gold and ſil-*

* Recital of chap. 1. of this ſeſſion.

ver

ver lace, and of all cambricks, lawns, and glaſs, except the manufacture of Great Britain and France, and the French dominions in Europe, and of all hops, except of the growth of Great Britain, and the Britiſh plantations; the ſum of ſixty-one thouſand ſeven hundred and nineteen pounds ſix ſhillings and ſeven pence, was granted to be applied in ſuch manner as Parliament ſhould direct, for the advancement of trade and manufactures, and the maintenance of hoſpitals, charities, and publick inſtitutions, and for the further improvement of this kingdom, by building churches and other publick works: be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That five thouſand pounds, part of ſaid ſum of ſixty-one thouſand ſeven hundred and nineteen pounds ſix ſhillings and ſeven pence, be given to the Dublin ſociety for the improvement of huſbandry and other uſeful arts, to be applied by them in manner herein mentioned, and to be paid by the vice-treaſurer or treaſurers, receiver or receivers-general, his or their deputy or deputies, without any further or other warrant to be had, ſued for, or obtained in that behalf.

5000l. to the Dublin ſociety.

II. And be it further enacted, That three thouſand pounds, part of the ſaid ſum of five thouſand pounds ſhall be applied by the ſaid ſociety to the encouragement of agriculture and planting, and the remaining two thouſand pounds in manner following, that is to ſay, two hundred and fifty pounds to the encouragement of the glaſs manufacture, three hundred and fifty pounds thereof to the encouragement of ſpinning wool by jennies, three hundred pounds for the improvement of the art of ſpinning worſted warps with wheels, conſtructed on the model of thoſe uſed in England for that purpoſe, and in premiums to the miſtreſſes of the ſeveral charter ſchools who ſhall have any number of girls, not leſs than ten, inſtructed in ſaid art, ſaid ſum to be paid in ſuch proportions, and after ſuch manner, and on ſuch conditions as ſaid ſociety ſhall direct; and the remaining one thouſand one hundred pounds for the payment of ſalaries to officers of the ſociety, the ſupport of ſchools for drawing, and other uſeful ſciences in promoting arts, and for the encouragement of ſuch manufactures as are not, or ſhall not be entitled to receive any bounties whatſoever, by virtue of any act or acts of Parliament made heretofore or during this ſeſſion of Parliament, in ſuch manner, time and times, and by ſuch ways and methods as the ſaid ſociety ſhall think pro-

3000l. of ſaid ſum to encouragement of agriculture and planting,

250l. to glaſs manufacture,

350l. to ſpinning wool by jennies,

300l. to ſpinning worſted warps,

1100l. for payment of ſalaries, &c.

A. D. 1787.

per, any law, bye-law, uſage, or cuſtom to the contrary in any wiſe notwithſtanding.

Diſtribution of the bounty on glaſs.

III. Provided always, That in the diſtribution or appointment of the ſaid ſum of two hundred and fifty pounds for the encouragement of the glaſs manufacture, two fifth parts thereof ſhall be applied to the encouragement of the ſame in Dublin and its environs, one fifth in Cork, one fifth in Waterford, and one fifth in Belfaſt.

Agriculture and planting.

IV. And be it further enacted by the authority aforeſaid, That two thirds at the leaſt of whatever balance may remain in the treaſurer of ſaid ſociety's hands after the firſt of June, one thouſand ſeven hundred and eighty-ſeven, of the fund appropriated for the encouragement of manufactures and arts, ſhall be applied to the encouragement of agriculture and planting, in ſuch manner as the ſaid ſociety ſhall think proper, any law, bye-law, uſage, or cuſtom to the contrary in any wiſe notwithſtanding.

CHAP. LV.

An Act for granting the ſeveral Sums therein mentioned, for certain Pious and Charitable Purpoſes.

Chap. 1. of this ſeſſion.

WHEREAS by an act paſſed in this ſeſſion of Parliament, entitled, *An act for granting unto his Majeſty, his heirs and ſucceſſors, an additional duty on wines, hides, beer, ale, and other goods and merchandizes therein mentioned, and for prohibiting the importation of gold and ſilver lace, and all cambricks lawns, and glaſs, except the manufacture of Great Britain, and France, and the French dominions in Europe, and of all hops, except of the growth of Great Britain, and the Britiſh plantations*, the ſum of ſixty-one thouſand ſeven hundred and nineteen pounds ſix ſhillings and ſeven pence, was granted to be applied in ſuch manner as Parliament ſhould direct, for the advancement of trade and manufactures, and the maintenance of hoſpitals, charities, and publick inſtitutions, and the further improvement of this kingdom, by building churches and other publick works: be it therefore enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That the ſum of twenty-nine thouſand ſeven hundred and nineteen pounds ſix ſhillings and ſeven pence, of the ſaid ſum of ſixty-one thouſand ſeven hundred and nineteen pounds

29,719l. 6s. 7d. for pious and charitable uſes,

ſix ſhillings and ſeven pence, be applied to the pious and charitable uſes herein after mentioned, that is to ſay, that the ſum of five thouſand pounds, part of the ſaid ſum of twenty-nine thouſand ſeven hundred and nineteen pounds ſix ſhillings and ſeven pence, be granted to the board of firſt fruits, for building new churches, and rebuilding old churches, in ſuch pariſhes as no publick divine ſervice has been performed in for twenty years laſt paſt, that the ſum of eleven thouſand pounds, part of the ſaid ſum of twenty-nine thouſand ſeven hundred and nineteen pounds ſix ſhillings and ſeven pence, be given to the incorporated ſociety, as a full proviſion for ſupporting the proteſtant charter ſchools of this kingdom, for one year, to the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, that the ſum of three thouſand ſeven hundred and nineteen pounds ſix ſhillings and ſeven pence, part of the ſaid ſum of twenty-nine thouſand ſeven hundred and nineteen pounds ſix ſhillings and ſeven pence, be given to the governors of the foundling hoſpital and work-houſe, towards enabling them to diſcharge the debts by them contracted for the uſe of that charity, and towards ſupporting their neceſſary expences, that the ſum of eight thouſand pounds, part of the ſaid ſum of twenty-nine thouſand ſeven hundred and nineteen pounds ſix ſhillings and ſeven pence, be given to the corporation for the relief of the poor in the city of Dublin, for the ſupport of the houſe of induſtry, in aid of the charitable contributions, for one year, to the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, that the ſum of one thouſand pounds, part of the ſaid ſum of twenty-nine thouſand ſeven hundred and nineteen pounds ſix ſhillings and ſeven pence, be given to the governors of the Hibernian ſchool for the ſupport of that charity, and that the ſum of one thouſand pounds, the remainder of the ſaid ſum of twenty-nine thouſand ſeven hundred and nineteen pounds ſix ſhillings and ſeven pence, be given to the Hibernian marine ſociety, towards ſupporting the ſaid charity.

5000l. to board of firſt fruits,

11,000l. to the incorporated ſociety,

3719l. 6s. 7d. to the foundling hoſpital and workhouſe,

8000l. to the corporation for the relief of the poor,

1000l. to the Hibernian ſchool,

1000l. to Hibernian marine ſociety.

II. And be it enacted, That the ſaid ſeveral ſums by this act granted, be paid by the vice-treaſurer or vice-treaſurers, receiver general or receivers general of this kingdom, his or their deputy or deputies, without any further or other warrant to be ſued for, had or obtained in this behalf.

CHAP. LVI.

An Act for granting the ſeveral Sums therein mentioned for certain Publick Uſes, and for the other Purpoſes therein mentioned.

Petition of the provoſt, fellows and ſcholars of Trinity college.

WHEREAS by a petition of the provoſt, fellows, and ſcholars of the college of the holy and undivided Trinity of Queen Elizabeth, near Dublin, under the corporate ſeal of the ſaid college, preſented to the commons of this kingdom, praying aid to finiſh the ſquare in the ſaid college, called the Parliament Square, the ſaid provoſt, fellows, and ſcholars, have ſtated amongſt other things, that the completion of the building in the ſaid college, called the Parliament Square, will coſt a ſum of about twenty thouſand pounds, and that they are ready to engage to finiſh the ſame, conformably to the plan laid before the ſaid commons, on receiving a ſum of twelve thouſand pounds, payable in four years, and ſetting forth that they had proceeded as far as the reſources of the ſaid college would permit, and declined making any application to the commons, until ſuch time as they found themſelves utterly unable to finiſh the ſaid Parliament Square, without receiving further aſſiſtance from Parliament, and propoſed to expend the ſum of eight thouſand pounds out of the reſources of the ſaid college, in finiſhing the ſaid Parliament Square, and the allegations of the ſaid petition were fully proved to the ſaid commons.

Additional duty on almanacks, &c. by chap. 29. of this ſeſſion.

II. And whereas by an act paſſed this ſeſſion of Parliament, entitled, *An act for granting to his Majeſty the ſeveral duties therein mentioned, and for the better regulation of lottery offices*; it was enacted, That towards raiſing the ſupply granted to his Majeſty, there ſhould amongſt other things be paid to his Majeſty, his heirs and ſucceſſors, during the time therein mentioned, an additional duty of one penny on every almanack, calendar, or Dublin directory, for any one particular year, or for any time leſs than a year, which ſhall be printed on one ſide only of any ſheet or piece of paper, and an additional duty of two pence on every other almanack, calendar, or Dublin directory, for any one particular year, and by the ſaid act it was enacted, That the ſaid duties ſhould be applied and diſpoſed of in ſuch manner as Parliament ſhall direct: and whereas it is neceſſary to grant the ſum

of

of three thouſand pounds, part of the ſaid ſum of twelve thouſand pounds, to the ſaid provoſt, fellows, and ſcholars, towards enabling them to proceed in the building of the ſaid ſquare, and that the ſame be raiſed in manner herein after mentioned; wherefore we your Majeſty's moſt dutiful and loyal ſubjects the commons of Ireland in Parliament aſſembled, do moſt humbly beſeech your Majeſty, that it may be enacted; and be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That it ſhall and may be lawful to and for the lord lieutenant, or other chief governor or governors of this kingdom for the time being, to cauſe to be raiſed on loan by debentures, any ſum or ſums of money not exceeding in the whole the ſum of three thouſand pounds, and that for ſuch ſum, or for ſo much thereof as ſhall be actually paid by any perſon or perſons into your Majeſty's treaſury, at the inſtance of his grace the lord lieutenant, or other chief governor or governors of this kingdom as aforeſaid, there ſhall be paid at the receipt of your Majeſty's exchequer, by the hands of the vice-treaſurer or vice-treaſurers, paymaſter or paymaſters-general, his or their deputy or deputies, at the end of every ſix calendar months, to the perſon or perſons ſo paying or lending the ſame, his, her, or their executors, adminiſtrators or aſſigns, ſuch intereſt not exceeding the rate of four pounds *per centum per annum*, and to commence from the twenty-fourth day of June, one thouſand ſeven hundred and eighty-ſeven, or from ſuch time ſubſequent thereto, as ſhall be agreed upon by his grace the lord lieutenant, or other chief governor or governors of this kingdom for the time being, without any fee or charge, and free from all deductions, defalcations, or abatements whatſoever, until ſuch time as they ſhall be reſpectively paid their principal money at one entire payment.

3000l. raiſed by loan on debentures at 4l. per cent.

III. And be it further enacted, That a debenture or receipt for every ſum ſo to be paid, bearing ſuch intereſt as aforeſaid, ſhall be given by the proper officers of your Majeſty's treaſury, for all and every ſuch ſum and ſums of money as ſhall be ſo raiſed on loan by debenture, and paid into the receipt of your Majeſty's exchequer, in like manner as hath been uſually done in caſes where principal ſums have been heretofore borrowed on loan by debenture, and the ſaid debentures or receipts ſo to be given, ſhall be numbered in arithmetical progreſſion, where the common exceſs or difference is to be one, until the whole ſhall be numbered.

Debentures given for ſums paid.

A. D. 1787. Chap. 56.

Paid to the provoſt, &c. when raiſed.

IV. And be it enacted, That ſo ſoon as the ſaid ſum of three thouſand pounds ſhall be raiſed as aforeſaid, the ſame ſhall without any further or other warrant to be ſued for, had, or obtained in that behalf, be paid by the vice-treaſurer or vice-treaſurers, receiver or paymaſter general, his or their deputy or deputies, to the ſaid provoſt, fellows, and ſcholars of the ſaid college, any law or ſtatute to the contrary thereof notwithſtanding, to be expended by the ſaid provoſt, fellows, and ſcholars in finiſhing the building of the ſaid ſquare in the ſaid college, called Parliament Square, agreeably to the terms ſet forth in their ſaid petition, and the plan thereunto annexed.

Aids and duties applied to payment of ſaid intereſt and principal.

V. And be it further enacted, That the aforeſaid aids and duties by the ſaid recited act granted to your Majeſty, and all other aids granted to your Majeſty for the purpoſe of paying the intereſt of ſuch principal ſums as have been heretofore borrowed upon loan by debentures or treaſury bills and annuities, ſhall be applied and paid by the vice-treaſurer or vice-treaſurers, his or their deputy or deputies, to the diſcharge of the intereſt of the ſaid principal ſum of three thouſand pounds, or ſo much thereof as ſhall be raiſed as aforeſaid, and that the ſurplus of the ſaid duties by the ſaid act granted, ſhall be applied towards diſcharging the ſaid ſum of three thouſand pounds, or ſo much thereof as ſhall be raiſed in ſuch manner as ſhall be directed by Parliament.

Duplicates to be given for debentures, or treaſury bills loſt or deſtroyed, upon performing the requiſites herein,

VI. And whereas it is expedient to make proviſion for the loſſes which may have accrued to individuals from debentures or treaſury bills having been loſt, burned, or deſtroyed: be it enacted, That in all caſes where it ſhall appear by affidavit before any of the barons of the court of Exchequer, who ſhall interrogate the deponent or deponents thereupon, to the ſatisfaction of ſuch baron, that any treaſury bills or debentures have been loſt, burned, or deſtroyed, before the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, or that there is good reaſon to believe that the ſame have been loſt, burned, or deſtroyed, the reſpective officers of the treaſury appointed to make forth ſuch treaſury bills or debentures, or to pay the ſame upon producing a certificate of any of the ſaid barons, of ſuch affidavit or affidavits being made before him, which affidavit or affidavits any of the ſaid barons ſhall take, and which certificate they ſhall grant without fee, and on ſecurity being given to your Majeſty, your heirs or ſucceſſors, to the good liking of the ſaid officers, to indemnify them againſt all other perſons for the monies ſpecified in ſuch bills or debentures, the ſaid officers ſhall at the requeſt of the owner or owners of ſuch bills or debentures, and with the conſent and

approbation of the lord lieutenant or other chief governor or governors for the time being, make forth duplicates thereof, and pay and diſcharge the ſame, together with the intereſt which hath accrued on the ſaid original treaſury bills or debentures ſo loſt, burned, or deſtroyed, and ſuch intereſt as ſhall accrue in the ſame manner as they would have paid and diſcharged the ſaid original treaſury bills or debentures, and the intereſt thereof.

and intereſt.

VII. And be it enacted, That ſo much of the ſaid principal ſum of three thouſand pounds as ſhall be raiſed or borrowed, purſuant to this act, and for which ſuch debentures as aforeſaid ſhall be iſſued, as ſhall remain unpaid on the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, ſhall be well and truly ſatisfied, and paid unto the ſeveral and reſpective perſons, their executors, adminiſtrators, and aſſigns, to whom the ſame ſhall be then due, together with all intereſt for the ſame at the rate aforeſaid, without any deduction, defalcation, or abatement whatſoever.

Principal and intereſt to be paid which ſhall be due on 25 March, 1788.

VIII. And be it further enacted, That ſo ſoon as the whole of the ſaid ſum of twelve thouſand pounds ſhall be granted, and paid to the ſaid provoſt, fellows, and ſcholars, they, and their ſucceſſors, provoſt, fellows, and ſcholars of the ſaid college, ſhall ſtand bound to finiſh and complete the ſaid ſquare called Parliament Square, agreeably to the ſaid petition and plan, and purſuant to the engagement entered into by their ſaid petition, without any further aid for the ſame, and that the revenues of the ſaid college, ſhall be ſubject and liable to make good the ſame.

When 12,000l. is paid, the provoſt, &c. ſtand bound to finiſh the parliament ſquare in ſaid college.

IX. And be it further enacted, That the ſaid ſum of three thouſand pounds by this act granted to the ſaid provoſt, fellows, and ſcholars, and all ſuch further ſum or ſums as ſhall be granted and paid to them, to make up the ſaid ſum of twelve thouſand pounds, and alſo the expenditure of the ſaid ſum of eight thouſand pounds, at the time and in the manner ſtated in the ſaid petition, ſhall from time to time be duly accounted for, purſuant to the acts for the due accounting for all publick money.

Said ſums ſhall be accounted for as publick money.

X. And be it further enacted, That out of the ſupply granted to your Majeſty this ſeſſion of Parliament, there ſhall be paid to the reverend John Elliſon, doctor of divinity, and maſter of Kilkenny college, the ſum of one thouſand and ſixty-four pounds, to reimburſe him a like ſum advanced in the re-building of the ſaid college, over and above the ſums heretofore granted by Parliament for ſuch purpoſe, as has been certified by the commiſſioners of impreſt accounts, to have been expended by the ſaid John Elliſon, the ſame to be paid to the ſaid John Elliſon, by the vice-

1064l. to doctor Elliſon, of Kilkenny college.

A. D. 1787.

vice-treaſurer or vice-treaſurers, receiver, or paymaſter general, his or their deputy or deputies, without any further or other warrant to be ſued for, had, or obtained in that behalf.

CHAP. LVII.

An Act for amending an Act made in the Eleventh and Twelfth Years of His preſent Majeſty's Reign, entitled, *An Act for Badging ſuch Poor as ſhall be found unable to ſupport themſelves by Labour, and otherwiſe providing for them, and for reſtraining ſuch as ſhall be found able to ſupport themſelves by Labour and Induſtry from Begging, and alſo to amend an Act made in the Thirteenth and Fourteenth Years of His preſent Majeſty's Reign*, entitled, *An Act for amending an Act made the laſt Seſſion of Parliament*, entitled, *An Act for Badging ſuch Poor as ſhall be found unable to ſupport themſelves by Labour, and otherwiſe providing for them, and for reſtraining ſuch as ſhall be found able to ſupport themſelves by Labour or Induſtry from Begging.*

Preamble. 11, 12 G. 3. c. 30. 13, 14 G. 3. c. 46.

WHEREAS the above recited acts, have by the care and attention of the corporation created and eſtabliſhed by the ſaid act of the eleventh and twelfth of his preſent Majeſty, in the county of the city of Dublin, been beneficially carried into execution: and whereas by the ſaid laſt mentioned act, it is enacted, That the ſeveral corporations created thereby, were ſeverally authorized to acquire, and qualified to take (over and above the other lands and leaſes therein mentioned) by grant or deviſe, any quantity of ground or land within their counties reſpectively, not exceeding in a city or town two roods plantation meaſure, and in the open county twenty acres like meaſure for the ſcites of houſes, to be built for the reception of the helpleſs poor, and for the keeping in reſtraint ſturdy beggars and vagabonds, as by ſaid act directed: And whereas from various cauſes the number of perſons to be maintained and kept to labour by ſaid corporation, eſtabliſhed in the county of the city of Dublin, hath conſiderably encreaſed, whereby the quantity of ground allowed by the ſaid laſt mentioned act, as a ſcite for a houſe of induſtry in any corporate town, is now found inſufficient to anſwer the purpoſes of carrying the powers and intention of the ſaid act of Parliament more fully into execution by the ſaid corporation in the county of the city of Dublin; for remedy whereof, be it enacted by the

Recital of 11 & 12 G. 3. c. 30. ſ. 3.

King's

King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That from and after the paſſing of this act, it ſhall and may be lawful for the ſaid corporation of, and in the ſaid city of Dublin, to accept or take by leaſe any lands, tenements, or hereditaments of inheritance, in fee, or any term of years, not leſs than nine hundred and ninety-nine years then to come and unexpired, within two miles of his Majeſty's caſtle of Dublin, either in the county of the ſaid city of Dublin, or any liberty or liberties thereof, or thereunto adjoining, or in the county of Dublin at large, and the ſame to have, hold, poſſeſs, and enjoy for the accommodation and employment of the poor, and for the ſcite of one or more work-houſe or work-houſes, hoſpital or hoſpitals, and other neceſſary buildings, as the ſaid corporation ſhall find requiſite for thoſe reſpective purpoſes, and that ſuch ground and buildings thereon, although ſituate in ſuch county, liberty or liberties, ſhall be deemed and taken as part of the houſe or hoſpital for the relief of the poor, and for puniſhing vagabonds and ſturdy beggars, for the county of the city of Dublin, commonly called the houſe of Induſtry, notwithſtanding any thing to the contrary thereof contained in both or either of the ſaid recited acts, or in the ſaid before mentioned clauſe, or any other clauſe in both or either of thoſe acts, or any other law or ſtatute whatſoever; provided the parts ſo to be acquired, held, or taken under, or by virtue of this preſent act, do not, and ſhall not exceed in the whole four acres plantation meaſure, excluſive of what the ſaid corporation was and is ſo as aforeſaid enabled to take, hold, and enjoy, under the ſaid former acts, or either of them.

The corporation in Dublin may take any lands, &c. within 2 miles of the caſtle as herein,

the building to be called the houſe of Induſtry,

the ground hereby to be taken not to exceed 4 acres,

II. Provided always, That ſuch leaſe ſhall contain a power for ſaid corporation in the city of Dublin, to ſurrender ſuch lands and tenements, notice having been previouſly given by ſaid corporation two years at the leaſt, of their intention to ſurrender ſaid lands and tenements, previous to the time of the ſaid ſurrender, and that after ſuch ſurrender in manner aforeſaid, ſaid corporation ſhall be freed and diſcharged from all clauſes, covenants, and conditions contained in the ſaid leaſe for rent, or any other purpoſe whatſoever.

Clauſe of ſurrender in the leaſe,

2 years notice.

III. And be it further enacted by the authority aforeſaid, That it ſhall and may be lawful to and for all bodies politick and corporate, eccleſiaſtical perſons, truſtees with the written conſent of thoſe for whom they ſtand immediately intruſted, guardians of infants,

Perſons empowered to grant ſuch leaſe,

A. D. 1787. Chap. 57.

committees of lunaticks and idiots, *femes covert*, together with their husbands, and all other persons whatsoever, who are, or shall be seized, or possessed, entitled unto, or interested in any house or houses, building or buildings, or grounds which by the said corporation shall be thought necessary for any of the purposes of this act, by deeds of bargain and sale indented and inrolled, to make leases for ever, or for nine hundred and ninety-nine years in possession, and convey all or any such houses, buildings, or ground, or any part thereof to the said corporation, and that all contracts, agreements, bargains, sales, demises, and conveyances, which shall be so made by such persons as aforesaid, shall be good and valid in law, to all intents and purposes, and against all persons whatsoever, claiming or to claim by, from, or under such grantors respectively.

IV. And whereas from the number of women brought with their children into, and now remaining in the said house, and who hereafter may be brought into the same, or any future or new building for the like purpose, and the number of poor deserted children, whose parents are unknown, who have come voluntarily, or from time to time been compelled to come, and who may hereafter come voluntarily, or be compelled to come into such house or houses, or new or future building; a very great number of such persons are now therein, whose morals are liable to be corrupted, by means of the variety of vagabonds and sturdy beggars, which the duty of said corporation obliges it to detain in said house, in common with said children: and whereas it has been found, that the air of said house now existing for the purpose aforesaid, occasioned by the great number of persons residing therein, is highly pernicious to the health of such children, for remedy whereof: be it enacted by the authority aforesaid, That from and after the passing of this act, it shall and may be lawful for the said corporation to select so many children, found in mind and body, under the age of eight years, as they shall deem expedient, and transmit them to the Foundling hospital, which children the governors of said hospital are hereby authorized, and required from time to time to receive, notwithstanding any bye-law, regulation, or resolution to the contrary notwithstanding, and also notwithstanding any thing contained to the contrary thereof, in the statute made and enacted in this kingdom, in the fifteenth and sixteenth years of the reign of his present Majesty, entitled, *An act for amending an act passed in the eleventh and twelfth years of his present Majesty's reign*, entitled, *An*

Children to be transmitted to the Foundling-hospital,

13 & 16 G. 3. c. 30. amending 11 and 12 relative to the Foundling-hospital,

act for better regulating the Foundling-hoſpital and Work-houſe in the city of Dublin, and increaſing the fund for the ſupport thereof; and alſo for making a proviſion for appointing a locum tenens, *in caſe of the death or abſence of the lord mayor, or the preſident of the court of conſcience:* or in ſuch recited act of the eleventh and twelfth of his preſent Majeſty's reign, or any other law, uſage, or ſtatute whatſoever: provided they ſhall be able to accommodate them in the ſaid Foundling-hoſpital, the ſaid corporation for the relief of the poor, paying out of their funds to the treaſurer of the ſaid hoſpital for the uſe thereof, ſo much money as the cloathing, feeding, and maintaining ſuch number of children as may be ſo ſent ſhall amount to, according to the rateable expence of a like number of children of ſimilar ages on the eſtabliſhment of ſaid hoſpital to be aſcertained, and certified by the governors or commiſſioners of aſſiſtants of ſaid Foundling-hoſpital and Work-houſe, and within eight days next after ſuch certificate ſhall be delivered unto the ſecretary of the ſaid corporation for the relief of the poor, and ſaid payment to be eſtimated from the day of ſending ſuch children reſpectively into ſaid hoſpital in full to and for the twenty-fifth day of March, which will be in the year of our Lord, one thouſand ſeven hundred and eighty-eight, and no longer.

payment to be made for clothing, &c. ſuch children.

V. Provided always, That no child or children ſhall be ſent to ſaid hoſpital without the previous conſent of the parent or parents of ſaid child or children, until a notice to the effect following ſhall have been given in the publick paper wherein the advertiſements from the houſe of Induſtry uſually are inſerted, at leaſt three weeks previous to the time of tranſmitting ſuch children, *viz.* that there are in ſaid houſe a number of children who are to be tranſmitted to the ſaid hoſpital, on the day whereon they reſpectively are to be tranſmitted, unleſs ſuch child or children ſhall be previouſly claimed by the parent or parents of ſuch child or children, and ſatisfactory ſecurity given that if ſuch child or children ſhall be given up to the ſaid parents they ſhall not beg; and in caſe the parent or parents of ſuch child or children ſo intended to be ſent to the ſaid hoſpital ſhall be reſident in the ſaid houſe, he, ſhe, or they ſhall receive a like notice in writing, or printed, from the ſecretary of the ſaid corporation, at leaſt one week before the day appointed for ſuch tranſmittal, and ſhall be permitted to diſpoſe of ſaid children out of ſaid houſe upon a like ſecurity; but in caſe ſuch child or children ſhall afterwards be found begging, or in the cuſtody of any perſon begging,

Parents of children to conſent to ſuch removal, or an advertiſement as herein to be publiſhed.

A. D. 1787. Chap. 57.

then it ſhall be lawful for ſaid corporation forthwith to tranſmit the ſaid child or children, then being under the age of eight years, and not otherwiſe, to the Foundling-hoſpital, the governors whereof are hereby required, authorized, and empowered to receive ſuch child or children, notwithſtanding all, any, or either of the laws, ſtatutes, regulations, reſolutions, or bye-laws aforeſaid.

May place out children apprentices,

VI. And whereas it may become neceſſary to detain in ſaid houſe a number of poor or deſerted children: be it enacted by the authority aforeſaid, That the ſaid corporation ſhall and may from time to time place out apprentices by proper indentures, containing uſual, reaſonable, and legal covenants, ſuch and ſo many children admitted or compelled, or hereafter to be admitted or compelled into ſaid houſe, as they ſhall think proper, to perſons following or profeſſing any art, trade, myſtery, or calling, or to ſea-faring men, or to any nobleman, gentleman, or reputable houſe-keeper, for ſervants, (ſuch perſons reſpectively being proteſtants) for any term not exceeding ſeven years; and that it ſhall and may be lawful for the ſaid corporation to pay with each child ſo apprenticed a fee not exceeding the ſum of forty ſhillings.

40s. fee.

VII. And whereas ſeveral perſons who have under the powers of ſaid acts been from time to time compelled, or who may hereafter be compelled by ſaid corporation into the ſaid houſe, have been heretofore, or may be hereafter enlarged before the expiration of the term, ſuch perſons might have been, or may be detained therein under the powers in ſaid act, and ſuch perſons have been, or may hereafter be ſo enlarged, upon entering into a bond with two ſureties in a penalty, that the ſaid perſons ſo enlarged ſhould not again be found offending againſt the ſaid acts: and whereas the good intentions of ſaid corporation in taking ſuch bonds have been fruſtrated by the want of powers to enforce, in an eaſy manner, the payment of the penalties of ſaid bonds, the ſpeedy enforcing of the penalties of which bonds would greatly contribute to the carrying into effect the purpoſes of ſaid act: be it enacted by the authority aforeſaid,

Bonds to be made payable to the preſident and aſſiſtants of the corporation.

That from and after the paſſing of this act, all bonds ſo to be taken as bail or ſecurity for the perſon ſo offending, ſhall be made payable to the preſident and aſſiſtants of the ſaid corporation inſtituted for the relief of the poor, and for puniſhing vagabonds and ſturdy beggars in the county of the city of Dublin, and by that deſcription or name only, and not by the private names of ſuch perſons; and that all ſuch penalties ſhall and may be recovered by

civil

civil bill by ſaid preſident and aſſiſtants, by the deſcription aforeſaid, and not by their private names, and to the uſe of the ſaid corporation, before the recorder of the ſaid city, or before the chairman of the quarter ſeſſions of Kilmainham, in the county of Dublin, according to the reſidence of the ſeveral parties to ſuch ſecurities upon proof of the execution of ſuch bail bond, and of the forfeiture thereof, and that when ſuch ſums ſhall be ſo adjudged, they may be levied and recovered by all ſuch ways and means, and by ſuch proceſs as the ſaid courts reſpectively are now by law authorized, impowered, or directed to uſe or iſſue in caſes of civil bills.

Subſcribers in arrear for 12 months, not deemed members of the corporation, until they pay the ſame, &c.

VIII. And whereas it would contribute to carry the purpoſes of ſaid acts into more effectual execution, if the payment of annual ſubſcriptions, and the attendance of thoſe already elected, or hereafter to be elected members of this corporation were duly enforced: be it alſo enacted by the authority aforeſaid, That if any perſon heretofore elected, or hereafter to be elected a member of ſaid corporation as an annual ſubſcriber, ſhall be in arrear for the ſpace of twelve months, from the twenty-fifth day of December in each year (on which day all ſubſcriptions to the corporation be deemed due and payable) ſuch perſon ſhall be no longer deemed a member, nor act, nor be received to act or vote as a member of ſaid corporation, nor be allowed to vote at any meeting of ſaid corporation under any pretence whatſoever, until he ſhall have paid up the ſaid arrear, and his ſubſcription for the then current year, or ſhall depoſit a ſum not leſs than twenty pounds at one entire payment, and after which ſuch perſon ſhall be abſolutely diſcharged off and from all future annual ſubſcription, and all obligation to ſatisfy the ſame.

Perſons who ſhall be qualified to vote.

IX. Be it alſo enacted by the authority aforeſaid, That no perſon heretofore elected or hereafter to be elected a member of ſaid corporation (contributor of twenty pounds, or annual ſubſcriber of three pounds or upwards excepted) ſhall from and after the paſſing this act be qualified to vote upon any queſtion at any meeting of ſaid corporation, unleſs he ſhall have aſſiſted at three meetings of the corporation in three months immediately preceding the meeting at which he ſhall tender ſaid vote, and that a ſcrutiny to aſcertain the qualification ſhall be granted on the demand of a ſingle member, which ſcrutiny ſhall finally determine ſuch matter.

Election of members.

X. And be it further enacted by the authority aforeſaid, That no perſon ſhall be hereafter elected a member of ſaid corporation, except fifteen members at leaſt ſhall be actually preſent at ſaid election,

A. D. 1787. election, and that two thirds at leaſt of the members ſo preſent ſhall vote for his admiſſion, and that no ſuch election ſhall be held from the firſt day of June to the firſt day of November in any year.

Election by ballot,

XI. And be it further enacted by the authority aforeſaid, That from and after the paſſing of this act, no perſon ſhall be conſidered as a member of ſaid corporation, who ſhall not be individually elected by ballot, (the governors appointed by act of Parliament excepted) and that this corporation ſhall have a power of granting reaſonable ſalaries to officers actually reſident in their houſe, and to none others.

ſalaries to officers.

This a publick act.

XII. And be it further enacted, That this act ſhall be deemed and taken to be a publick act, and ſhall be taken notice of as ſuch by all judges and juſtices, and other perſons whatſoever, without ſpecially pleading the ſame.

CHAP. LVIII.

An Act to explain and amend an Act paſſed in the Nineteenth and Twentieth Years of His preſent Majeſty, entitled, *An Act for making and keeping in Repair a Road to lead from the Town of Nenagh in the County of Tipperary, to O'Brien's Bridge in the County of Clare.*

Recital of 19 & 20 G. 3. c. 46.

WHEREAS by an act paſſed in the nineteenth and twentieth years of his preſent Majeſty, entitled, *An Act for making and keeping in repair a road to lead from the town of Nenagh in the county of Tipperary, to O'brien's-bridge in the county of Clare*, it is declared, that it would tend to the advantage of the inhabitants of ſaid counties, and the counties adjacent thereto, to make and keep in repair, a road from the ſaid town of Nenagh, to the ſaid O'Brien's-bridge: and whereas the tolls directed by the ſaid recited act, have been by experience found to be entirely inſufficient and inadequate to the making and keeping in proper repair the ſaid road, whereby it will be rendered impaſſable: be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That inſtead of the tolls particularly ſet forth in ſaid act, the following and no other ſhall be demanded and taken by the perſons legally appointed to receive the ſame, as by ſaid act is directed,

In lieu of tolls by ſaid act, the tolls herein ſhall be paid.

directed, from and after the firſt day of May next, and that all perſons travelling the ſaid road ſhall pay the tolls and duties following, before any horſe, mare, gelding, aſs, mule, cattle, or other beaſt, coach, berlin, chariot, calaſh, chaiſe, chair, waggon, wain, cart, car, or other carriage, ſhall be permitted to paſs through the ſame; that is to ſay, for every coach, berlin, chariot, calaſh, chaiſe, or chair, drawn by ſix horſes, geldings, or mares, or other beaſts of burthen, the ſum of one ſhilling and ſix pence; for every coach, berlin, chariot, calaſh, chaiſe or chair, drawn by four horſes, geldings, or mares, or other beaſt of burthen, the ſum of one ſhilling; for every coach, berlin, chariot, calaſh, chaiſe or chair, drawn by two horſes, geldings, or mares, or other beaſt of burthen, the ſum of eight pence; for every waggon, wain, cart, or carriage, with four wheels, the ſum of five ſhillings; for every wain, cart, or carriage, with two wheels, drawn by two horſes, geldings, mares, aſſes, or mules, the ſum of four pence; for every wain, cart, or carriage with two wheels, drawn by three or more horſes, mares, geldings, aſſes, or mules, the ſum of two ſhillings and ſix pence; for every carriage, commonly called a chair or chaiſe, with one horſe, mare, gelding, or other beaſt of burthen, the ſum of four pence; for every car, or other carriage, having but one horſe, mare, gelding, aſs, or mule, the ſum of two pence, except cars, or other carriages, laden with turf only, and drawn by one horſe, mare, or gelding, aſs or mule, the ſum of one penny; for every horſe, mare, gelding, mule, or aſs, with any perſon riding thereon, the ſum of three halfpence; for every horſe, mare, gelding, mule, or aſs, laden or unladen, and not drawing, nor having any perſon riding thereon, the ſum of one penny; for every drove of oxen, cows, or neat cattle, the ſum of one ſhilling and eight pence by the ſcore, and ſo in proportion for any greater or leſſer number; for every drove of hogs, calves, ſheep, goats, or lambs, the ſum of five pence by the ſcore, and ſo in proportion for any greater or leſſer number, which ſaid reſpective ſum and ſums of money ſhall be demanded and taken in the name of, or as a toll or tolls, and the money thereby to be raiſed or collected, is, and ſhall be veſted in the truſtees of the ſaid road, and every part thereof ſhall be paid, applied, and diſpoſed of to and for the ſeveral uſes, intents and purpoſes, and in ſuch manner as is hereinafter mentioned and directed, and that the ſaid truſtees of the ſaid road, or any ſeven or more of them, ſhall be empowered by themſelves or any perſon or perſons by them, or any ſeven or more of them, under their hands and ſeals thereunto authorized, to levy the toll or duty hereby required to

Truſtees, &c. empowered to levy ſaid tolls.

A. D. 1787. Chap. 58.

be paid upon any perſon or perſons, who ſhall after demand thereof, neglect or refuſe to pay the ſame, by diſtreſs of any horſe or horſes, or other cattle or goods, upon which ſuch toll or duty is by this act impoſed, or upon any other of the goods and chattels of ſuch perſon or perſons who ought to pay the ſame, and may detain and keep the ſame until ſuch toll or duty, with the reaſonable charges of ſuch diſtraining or keeping ſhall be paid; and that it ſhall and may be lawful to and for ſuch perſon or perſons ſo diſtraining, after the ſpace of five days from the time of taking ſuch diſtreſs, to ſell the goods ſo diſtrained, returning the overplus, if any be, upon demand to the owner thereof after ſuch toll or duty, and the reaſonable charges for diſtraining and keeping the ſame ſhall be deducted and paid.

Application of the tolls.

II. Provided always, That no part of the money ariſing from the ſaid tolls ſhall be applied to any other purpoſe but the repairing the ſaid road, except to the expence of erecting ſuch turnpike or turnpikes, and the toll-houſe or toll-houſes, until it ſhall have been proved upon oath to the ſatisfaction of the ſaid truſtees, or any fifteen or more of them, which oath the ſaid truſtees are hereby empowered to adminiſter, by the teſtimony of three credible witneſſes at the leaſt, which teſtimony ſhall be reduced into writing, and ſigned by them reſpectively, and lodged with the clerk or treaſurer, that the ſaid road is in good, ſufficient, and complete order, and repair, and until the ſaid truſtees, or any fifteen or more of them, ſhall have reſolved, that the ſaid road is in good order and complete repair, and ſhall have entered ſuch reſolution in their books, and ſigned the ſame with their reſpective hands.

Said act in force except as altered.

III. And be it enacted by the authority aforeſaid, That all and every the powers, authorities, articles, rules, penalties and clauſes in the ſaid recited act of the nineteenth and twentieth years of his ſaid preſent Majeſty contained, except what are hereby altered, ſhall be of full force and effect, and ſhall continue during the continuance of the ſaid recited act of the nineteenth and twentieth years of his ſaid preſent Majeſty, for the intents and purpoſes in the ſaid recited act, and herein contained, as if the ſame powers and authorities granted and given by the ſaid act were herein again repeated and re-enacted in the body of this preſent act, any thing in the ſaid former act contained to the contrary notwithſtanding.

This a publick act.

IV. And be it further enacted by the authority aforeſaid, That this act ſhall be deemed, adjudged, and taken to be a publick act,

act, and be judicially taken notice of as ſuch by all judges, juſtices, and other perſons whatſoever, without ſpecially pleading the ſame. A. D. 1787.

CHAP. LIX.

An Act for improving and repairing the Turnpike Road from Dublin to Dunleer.

WHEREAS the preſent laws are inſufficient for keeping the ſaid road in repair: be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal and commons in this preſent Parliament aſſembled, and by the authority of the ſame, that an act paſſed in the third year of his preſent Majeſty's reign, entitled, *An act for the more effectual amending and repairing the road leading from the city of Dublin to the bridge of Dunleer, in the county of Lowth*, and for the better ſecuring the debts now due, or which ſhall hereafter become due to the creditors of the ſaid road, be from and after the firſt day of May, one thouſand ſeven hundred and eighty-ſeven, repealed and made null and void, except ſuch parts thereof as repeal the ſeveral acts therein recited. 3 G. 3. c. 30. repeal'ed, except the parts repealing former acts.

II. And be it further enacted, That his grace the lord primate, the knights of the ſhire for the counties of Dublin, Meath, and Lowth, the repreſentatives in Parliament for the city of Dublin, town of Drogheda, and boroughs of Swords and Dunleer, all for the time being, the right honourable the earl of Hillſborough, the right honourable the earl of Clanbraſil, the right honourable the earl of Bective, the right honourable the earl of Clermont, the right honourable lord viſcount Glerawley, the right honourable lord viſcount Goſford, the honourable Arthur Hill, commonly called lord viſcount Kilwarlin, the honourable Thomas Taylor, commonly called lord Headfort, the honourable Robert Jocelyn, commonly called lord Jocelyn, the right honourable John Foſter, ſpeaker of the honourable houſe of commons, the right honourable John Beresford, the right honourable Luke Gardiner, the right honourable John O'Neil, the honourable Hercules Rowley, the honourable Richard Anneſley, the honourable baron Hamilton, the right honourable William Brownlow, ſir Anneſley Stewart, baronet, ſir Richard Johnſon, baronet, ſir Francis Hutchinſon, baronet, ſir Patrick Bellew, baronet, ſir Capel Molyneux, baronet, Henry Coddington, eſquire, John Hatch, eſquire, John William Foſter, Commiſſioners of the road from Dublin to Dunleer.

A. D. 1787. Chap. 59.

Foſter, eſquire, Robert Roſs, eſquire, Charles Cobbe, eſquire, Cromwell Price, eſquire, Iſaac Corry, eſquire, John Montgomery, eſquire, Nathaniel Montgomery Moore, eſquire, Charles Powel Leſlie, eſquire, Richard Magennis, eſquire, John Thomas Foſter, eſquire, James Stewart, eſquire, John M'Clintock, eſquire, John Reilly, eſquire, Thomas James Forteſcue, eſquire, Thomas Dawſon, eſquire, Thomas Pepper, eſquire, Blayny Townly Balfour, eſquire, Robert Sibthorpe, eſquire, William Meade Ogle, eſquire, John Leigh, eſquire, reverend doctor Norris, Thomas Baker, eſquire, Alan Bellingham, eſquire, Richard Talbott, eſquire, reverend William Foſter, O'Brien Bellingham, eſquire, Thomas Tretter, eſquire, Henry Foſter, eſquire, Richard Cooper, eſquire, James Tiſdal, eſquire, Mathew Forteſcue, eſquire, Henry Bellingham, eſquire, reverend William Batt, Edward Hardman, eſquire, and Robert Syng, eſquire, be, and they are hereby appointed commiſſioners of the ſaid road from Dublin to Dunleer.

Election of members.

III. And be it further enacted, That whenever any of the ſaid commiſſioners herein appointed by name ſhall happen to die, or reſign, it ſhall be lawful for the remaining commiſſioners, or any ſeven or more of them, on the firſt Tueſday in any month, to elect a perſon to be a commiſſioner in his ſtead, and ſo as often as a vacancy ſhall happen by the death or reſignation of any perſon ſo choſen.

Truſtees of the ſouthern diviſion.

IV. And be it further enacted, That Abel Onge, of Hayeſtown, eſquire, Thomas Cowan, of Newport, eſquire, John Shields, of Cloghran, eſquire, John Watſon, of Cloghran, gentleman, Richard Genie, of Newtown, gentleman, reverend Joſeph Stock, of Luſk, clerk, Patrick Thunder, of Ballaly, gentleman, and ſuch perſons as ſhall from time to time be choſen in manner herein mentioned, in the room of ſuch of them as ſhall die, reſign, or be removed, ſhall be truſtees for ſuperintending, widening, repairing, and rendering more convenient to travellers that part of the ſaid road which lies between the city of Dublin and Liffenhall bridge, and ſhall be called the truſtees of the Southern diviſion; and that Thomas Pepper, of Ballygarth, eſquire, Thomas Baker, of Corduff, eſquire, Robert Birch, of Turvey, eſquire, William Pace, of Balbriggan, gentleman, Francis Smith, of Balruddery, gentleman, Richard Carigan, of Man of War, gentleman, Maurice Leonard, of Man of War, gentleman, and ſuch perſons as ſhall from time to time be choſen in manner herein mentioned, in the room of ſuch of them as ſhall die, reſign, or be removed, ſhall be truſtees for ſuperintending, widening, repairing, and rendering more convenient to travellers that part of the ſaid road

Truſtees of the middle diviſion.

which

which lies between the ſouth end of Liſſenhall bridge and the eighteenth mile ſtone, and ſhall be called the truſtees of the middle diviſion; and that John William Foſter, of Roſy-park, eſquire, John M'Clintock, of Drumcar, eſquire, Edward Hardman, of Drogheda, eſquire, Barton Tandy, of Drogheda, eſquire, Thomas Pepper, of Ballygarth, eſquire, John Siddall, of Drogheda, gentleman, Philip Duffy, of Drogheda, gentleman, and ſuch perſons as ſhall from time to time be choſen in manner herein mentioned, in the room of ſuch of them as ſhall die, reſign, or be removed, ſhall be truſtees for ſuperintending, widening, repairing and rendering more convenient to travellers, that part of the ſaid road which lies between the eighteenth mile-ſtone, and the bridge of Dunleer, and ſhall be called the truſtees of the northern diviſion. Truſtees of the northern diviſion.

V. And be it further enacted, That whenever any of the truſtees herein before named, ſhall happen to die or reſign, it ſhall be lawful for the remaining truſtees of the ſame diviſion, or any four or more of them, to elect a perſon to be a truſtee thereof, in his place, and ſo as often as a vacancy ſhall happen by the death or reſignation of any perſon ſo choſen, and ſuch perſon when approved of by any ſeven or more of the ſaid commiſſioners, ſhall be a truſtee thereof. Election of truſtees.

VI. And be it further enacted, That the truſtees of the ſaid three diviſions ſhall, as ſoon as they conveniently can, after the paſſing of this act, and once at the leaſt in every month after meet reſpectively at ſome place in or convenient to their reſpective diviſions, and ſhall have power to chooſe a proper perſon to be inſpector of the road within their diviſion, and to appoint ſuch ſalary not exceeding twenty pounds yearly, as they or any four or more of them ſhall think proper to be paid to him, and ſhall eſtabliſh or erect, or cauſe to be erected one or more pay-gate or pay-gates, upon and acroſs any part or parts of the ſaid road within their diviſion by the direction or with the approbation of the commiſſioners herein before mentioned, or any ſeven or more of them, ſave and except in the town of Dunleer, or within half a mile thereof, and alſo ſhall have power to build, hire, or rent a toll-houſe convenient to every ſuch gate, and to demand and take by ſuch perſon or perſons, as they or any four or more of them ſhall authorize thereto, the following tolls at every ſuch gate, before any horſe, mare, gelding, aſs, mule, cattle, coach, chariot, landaw, phæton, cabriolet, curricle, chaiſe, waggon, cart, car, or other carriage, ſhall be permitted to go through the ſame, that is to ſay, for every coach, landaw, chariot, chaiſe, phæton, cabriolet, Meetings. Appoint inſpectors and ſalary. erect pay-gates. toll houſes. tolls to be taken.

A. D. 1787. Chap. 59.

let, curricle, or chair, if drawn by ſix horſes, or other beaſts, or by more than ſix, the ſum of two ſhillings and eight pence halfpenny, if drawn by four or five horſes, or other beaſts, the ſum of one ſhilling and ſeven pence halfpenny, if drawn by two or three horſes, or other beaſts, the ſum of one ſhilling and one penny, and if drawn by one horſe, or other beaſt only, the ſum of ſix pence halfpenny, for every waggon, wain, dray, cart, car, timber, or other carriage not herein before charged, if the ſtreaks or ſhoeing of the wheels thereof, ſhall be ſet on with counter-ſunk flat headed nails, bolts or ſcrews, and ſhall be four inches or more in breadth, the ſum of one penny, for every horſe or beaſt drawing the ſame, and if the ſtreaks or ſhoeing of the wheels thereof, ſhall be ſet on in like manner, and ſhall be leſs than four inches, but not leſs than three inches in breadth, the ſum of three half pence, for every horſe or other beaſt drawing the ſame, and if the ſtreaks, or ſhoeing of the wheels thereof, ſhall be ſet on in like manner, and ſhall be leſs than three inches in breadth, the ſum of three pence for every horſe or other beaſt drawing the ſame, and if any of the ſtreaks or ſhoeing of any of the wheels of any ſuch carriage ſhall be ſet on with high or ſprig headed nails, bolts or ſcrews, or with any nails, bolts, or ſcrews, not being counter-ſunk and flat-headed, the ſum of one ſhilling for every horſe or other beaſt drawing the ſame; for every horſe, mare, gelding, aſs, or mule, laden or unladen, the ſum of one penny; for every drove of oxen, cows, or neat cattle, the ſum of twenty pence by the ſcore, and ſo in proportion for any greater or leſs number, for every drove of calves, ſheep, lambs or pigs, the ſum of ten pence by the ſcore, and ſo in proportion for any greater or leſs number.

Toll on cars whoſe wheels are formed and put on as herein.

VII. Provided always, That for every car, whoſe wheels however narrow they may be, ſhall be formed and put on ſo as to turn round the axle-tree, and whoſe axle-tree ſhall be fixed ſo as not to turn round with the wheels, the ſum of one penny only and no more, ſhall be demanded or taken at any ſuch gate, for each horſe, or other beaſt drawing the ſame, if the ſtreaks or ſhoeing of ſuch wheels be ſet on with counter-ſunk flat-headed nails, bolts or ſcrews.

Pay-gates acroſs lanes leading out of the road.

VIII. And be it further enacted, That it ſhall be lawful for the ſaid truſtees, or any four or more of them, with the approbation of any ſeven or more of the ſaid commiſſioners, to erect a pay-gate or pay-gates on the ſide of the road within their diviſion acroſs any lane or way leading out of the ſaid road, and to build, hire, or rent a toll-houſe for every ſuch gate, and there to demand and receive

receive ſuch tolls as are appointed by this act to be taken at any gate upon the road in the ſaid diviſion; and that every ſuch gate ſhall be deemed a pay-gate within the ſaid diviſion.

No ſide gate in Drogheda, &c.

IX. Provided always, That no ſuch ſide gate ſhall be erected in the town of Drogheda, or within one mile of it.

Toll but once a day on the ſame diviſion,

X. And be it further enacted, That no perſon ſhall be liable to pay any of the ſaid tolls more than once in the ſame day within the ſame diviſion with the ſame cattle and carriage, but that every perſon after having paid ſuch toll once in any one diviſion, may during the remainder of the ſame day, every ſuch day to be computed from twelve o'clock at night to twelve o'clock the ſucceeding night, paſs and repaſs toll free through every pay gate on the ſaid diviſion with the ſame cattle and carriage for which ſuch toll ſhall have been paid, on producing a ticket, denoting the payment of ſuch toll, and containing ſuch other matters as are herein required reſpecting the ſame, which ticket every collector is required to give gratis on receiving the toll, upon pain of forfeiting five ſhillings for every omiſſion or refuſal, upon conviction before any juſtice of the peace of the county in which the offence ſhall be committed, or before any of the ſaid commiſſioners, every of whom are hereby authorized to examine into the ſame, and adminiſter oaths for that purpoſe.

tickets to be given, penalty 5s.

Toll recovered by diſtreſs and ſale.

XI. And be it further enacted, That if any perſon ſhall refuſe to pay the toll payable by him or her in virtue of this act, it ſhall be lawful for the collector thereof, or perſon acting as ſuch, to levy the ſame by diſtreſs of the horſe or horſes, or other beaſt or beaſts, carriage or carriages, upon which the toll is by this act impoſed, or upon the goods or chattels of the perſon or perſons who ought to pay the ſame, and ſuch horſe or horſes, or other beaſt or beaſts, carriage or carriages, or goods and chattels may be detained until ſuch toll ſhall be paid, with the reaſonable charges of ſuch diſtreſs, and if the ſame ſhall not be paid within four days, it ſhall be lawful for the collector or perſon acting as ſuch, to ſell the ſame, rendering the overplus, if any, to the owner on demand, after payment of the ſaid toll, and the full expences of the ſaid diſtreſs and ſale.

Forcing through the gate, &c. without paying toll,

XII. And be it further enacted, That if any perſon or perſons ſhall forcibly or wilfully go or paſs with any horſe, beaſt, or carriage, through any pay gate on the ſaid road, without paying the toll by this act required, or producing a proper ticket as aforeſaid at ſuch pay gate, or ſhall knowingly or deſignedly aſſault, interrupt or obſtruct any of the collectors or perſons employed in collecting or receiving any of the ſaid tolls, or any otherwiſe in the

A. D. 1787. Chap. 59.

execution of his or their employments of receiver or collector, or ſhall forge, counterfeit, or alter, or ſhall deliver to or receive from any other perſon or perſons any note or ticket, with an intent to avoid the payment of any of the ſaid tolls, or any part thereof, every perſon ſo offending, being convicted thereof by the oath of one credible witneſs before any juſtice of the peace, ſhall for every ſuch offence forfeit and pay the ſum of ten pounds, and it ſhall be lawful for every collector or perſon acting as ſuch, and all other perſons by him required to aſſiſt in that reſpect, to ſeize any horſe or horſes, or other beaſt or beaſts, carriage or carriages, with all goods thereon, and the driver or drivers, attendant or attendants thereof, and to bring them before any juſtice of the peace, who is hereby required to enquire into ſuch offence, and if upon conviction before ſuch juſtice, upon the oath of any credible witneſs, the party or parties complained of, ſhall not pay ſuch penalty, together with the tolls that ſhall be due, it ſhall be lawful for ſuch juſtice, and he is hereby required by warrant under his hand and ſeal to cauſe the horſe or horſes, or other beaſt or beaſts, carriage or carriages, or goods ſo diſtrained to be ſold for payment of the ſaid tolls and penalties, and the charges of ſeizing and keeping the ſame, and of ſuch ſale, rendering the overplus, if any, upon demand to the owner or owners of the ſame, or to the perſon or perſons under whoſe care, or in whoſe poſſeſſion the ſame reſpectively was or were when ſo ſeized as aforeſaid, or if no ſufficient diſtreſs ſhall have been ſeized, to commit ſuch owner or owners, or other perſon or perſons to the common gaol, there to remain without bail or mainprize, until ſuch fine and penalties, tolls, and charges be paid.

forging or altering any ticket, &c.

penalty.

XIII. And be it further enacted, That every ticket to be given as aforeſaid by any collector for any carriage which is ſubject to different tolls in reſpect to the different breadths or ſhoeings of its wheels, ſhall truly ſpecify the ſum received, the number of horſes or other beaſts drawing the ſame carriage, and the breadth of the wheels, that is to ſay, whether four inches or more, whether under four, and not leſs than three inches, or whether leſs than three inches, and alſo whether flat-ſhod or ſhod with high or ſprig-headed nails, bolts, or ſcrews, and if any ticket ſhall not ſpecify all the ſaid matters truly, the collector of the toll at the gate where ſuch ticket ſhall have been given, ſhall forfeit the ſum of five pounds for every ſuch offence upon conviction by oath of one credible witneſs before any juſtice of the peace, and in caſe of not paying the ſame immediately, ſhall be committed by warrant under the hand and ſeal of ſuch juſtice to the common gaol or

Tickets for carriages,

not giving a proper one, penalty 5l.

houſe of correction, there to be kept to hard labour for the ſpace of one month, or till the ſaid fine ſhall be paid.

Cars, &c. may be ſtopped on any part of the road, and the ticket examined, &c.

XIV. And be it further enacted, That it ſhall be lawful for the inſpector of any of the ſaid diviſions, or for any truſtee or commiſſioner, or any magiſtrate, conſtable, or ſub-conſtable, to ſtop on any part of the ſaid road any car, cart, dray, waggon, wain, or other carriage, not being a coach, landaw, chariot, chaiſe, phæton, cabriolet, curricle, or chair, which ſhall have paſſed during the ſame day through any pay-gate on the ſaid road, and whoſe wheels ſhall not be four inches in breadth on the ſole, or ſhall have any large or ſprig-headed nails in their ſtreaks or ſhoeing, and to require the driver or perſon attending the ſame, to produce the ticket which he or ſhe ſhall have received at ſuch pay-gate for the toll paid for the ſame; and if ſuch driver or perſon ſhall neglect or refuſe to produce ſuch ticket immediately on demand, or if ſuch ticket, when produced, ſhall not certify the whole toll payable for the ſame by virtue of this act, or ſhall contain any other deſcription of the breadth and ſhoeing of the wheels than the truth, it ſhall be lawful for ſuch perſon to ſeize and diſtrain the ſaid horſe, or other beaſt and carriage, with all the goods and chattels thereon, and ſuch horſe or horſes, or other beaſt or beaſts, carriage or carriages, or goods and chattels may be detained until the toll preſcribed by the act for the ſame ſhall be paid, with the reaſonable charges of ſuch diſtreſs and detaining, and if the ſame ſhall not be paid within four days, it ſhall be lawful for the perſon who ſhall have ſeized, to ſell the ſame, rendering the overplus, if any, to the owner or driver, on demand, after payment of the ſaid toll, and the full expences of the ſaid diſtreſs, detaining, and ſale.

Cars, &c. to be ſtopped till the wheels are meaſured,

XV. And be it further enacted, That every collector or other perſon acting as ſuch, ſhall have power to detain at any pay-gate every car, cart, or other carriage whereon the toll payable varies, according to the breadth of the ſtreaks, or ſhoeing of the wheels, and to meaſure the ſame, and every inſpector, truſtee, commiſſioner, magiſtrate, ſub-conſtable, or conſtable ſhall have the like power to ſtop and meaſure the wheels of every ſuch car or carriage on any part of the ſaid road, and if any driver or other perſon ſhall hinder or refuſe to permit ſuch collector, or ſuch other perſon to meaſure the wheels of any ſuch carriage, and ſhall be convicted thereof, upon the oath of any one credible witneſs before any juſtice of the peace, every ſuch perſon ſo offending ſhall forfeit the ſum of five pounds, to be levied by diſtreſs and ſale of the ſaid car or other carriage, and the horſe and horſes, or other beaſts

hindering the collector, penalty 5l.

A. D. 1787. Chap. 59.

drawing the ſame, and the goods thereon, by warrant under the hand and ſeal of ſuch juſtice, rendering the overplus, if any, after deducting the ſaid fine, and the expences of ſuch diſtreſs and ſale to the owner on demand.

Owners, &c. of land permitting any horſe, &c. to paſs through the ſame in order to avoid paying toll forfeit 10l.

XVI. And be it further enacted by the authority aforeſaid, That if any perſon or perſons whatſoever owning, renting, or occupying any land near unto any pay-gate eſtabliſhed or erected, or to be erected in purſuance of this act, ſhall for gain, reward, or otherwiſe knowingly or willingly permit any perſon or perſons whatſoever to paſs through any gate, paſſage, or way with any horſe, beaſt, cattle, or carriage liable to toll on paſſing through any pay-gate on the ſaid road, to avoid the payment of the toll hereby appointed to be paid, and be thereof convicted upon the oath of any one credible witneſs before any juſtice of the peace, every ſuch perſon ſhall forfeit the ſum of ten ſhillings for every ſuch offence, to be levied by diſtreſs and ſale of ſuch offenders goods by warrant under the hand and ſeal of ſuch juſtice, rendering the overplus, if any, to the owner, the charges in taking and diſpoſing of the ſaid goods being firſt deducted.

A treaſurer to be appointed,

XVII. And be it further enacted, That it ſhall be lawful for the ſaid commiſſioners, or any ſeven or more of them, to appoint a treaſurer at a yearly ſalary not exceeding twenty pounds, and as they ſhall ſee occaſion to remove him, and appoint another perſon in his ſtead, and to take from every perſon whom they ſhall appoint, ſuch ſecurity as they ſhall think proper, for his duly accounting for, and paying all money which he ſhall receive as treaſurer, and for depoſiting the ſame from time to time in ſuch manner as they, or any ſeven or more of them, ſhall from time to time direct, in the bank of Ireland, or in any other bank.

to give ſecurity,

Intereſt to be paid on debentures.

XVIII. And whereas ſeveral perſons claim to be entitled to intereſt upon debentures iſſued heretofore upon the tolls of the ſaid road: be it further enacted, That it ſhall and may be lawful for the ſaid commiſſioners, or any ſeven or more of them, and they are hereby required before the firſt day of May, one thouſand ſeven hundred and eighty-eight, to order one years intereſt due on the debentures on the ſaid road to be paid by their treaſurer, out of the tolls, or any other monies which he ſhall receive by virtue of this act, before the ſaid day, in ſuch manner, at ſuch time or times, and in ſuch proportions reſpecting the account of each diviſion as they ſhall think proper, and to order at any time

in

in each year afterwards, one years like intereſt to be paid by their treaſurer, out of the tolls ariſing by virtue of this act, in manner following, that is to ſay, out of the tolls ariſing within the year from the gates on each diviſion, ſuch ſum as ſhall bear the ſame proportion to the whole of the years intereſt, payable on the whole of the ſaid road, as the tolls which ſhall have ariſen within the preceding year from the gates in that diviſion, ſhall bear to the whole of the tolls which ſhall have ariſen within the ſaid year from all the gates upon all the three diviſions.

Payment of treaſurer's ſalary,

XIX. And be it further enacted, That ſuch treaſurer's ſalary ſhall be paid out of the tolls of each diviſion in the ſame proportion, and that every ſuch treaſurer ſhall keep a ſeparate account for each of the ſaid diviſions, and he ſhall pay out of the monies received on account of each diviſion, ſuch ſum as ſhall be ordered by the ſaid commiſſioners, or any ſeven or more of them, for the proportion of that diviſion, towards payment of the intereſt of the debt claimed to be due upon the whole of the ſaid road, and of his own ſalary in manner herein directed, and he ſhall pay from time to time to the orders of the truſtees of ſuch diviſion, or any four or more of them, whatever ſum or ſums ſhall be in his hands to their credit, for the uſe of the ſaid road within ſaid diviſion, except ſuch as he ſhall be ordered as aforeſaid by the ſaid commiſſioners, or any ſeven or more of them, to pay for intereſt and his own ſalary.

ſeparate accounts for each diviſion,

payments to be made.

Collectors to be appointed,

XX. And be it further enacted, That it ſhall be lawful for the ſaid truſtees reſpectively, or any four or more of them, to appoint as many collectors as ſhall be neceſſary for receiving the tolls at the pay-gates, which ſhall be within their diviſion, at ſuch ſalary or wages as ſhall be approved of by the ſaid commiſſioners, or any ſeven or more of them, not exceeding the rate of ſixteen pounds *per annum* for each; and every ſuch collector, ſhall pay the monies by him collected or received to the treaſurer appointed by the ſaid commiſſioners, once at leaſt in every month, and as much oftner as he ſhall be thereunto required by any three truſtees of the ſaid diviſion, or by any one commiſſioner, and ſhall alſo upon oath if thereunto required by the ſaid treaſurer, or by any of the ſaid truſtees or commiſſioners, which oath any one of the ſaid truſtees or commiſſioners is hereby empowered to adminiſter, give in from time to time a true, exact, and perfect account in writing, of all monies by him collected or received, by virtue of this act, or by reaſon of his ſaid employment, and if any ſuch collector ſhall refuſe or omit ſo to do, and ſhall be thereof convicted upon the oath of any one credible witneſs before any juſtice

at 16l. per annum,

payments to treaſurer,

collectors to make oath of ſums received,

A. D. 1787. Chap. 59.

of the peace, it ſhall be lawful for ſuch juſtice to commit ſuch collector to gaol, there to remain without bail or mainprize, until he ſhall give in ſuch account upon oath, and pay all ſuch monies as he ſhall have received for the ſaid truſtees by virtue of this act.

imprisoned if they refuſe.

Leaſes to be made of the tolls.

XXI. Provided always, and be it further enacted, That the truſtees of any of the ſaid diviſions, or any four or more of them, may if they think fit, and they are hereby empowered, on fourteen days notice being given in any two Dublin papers for that purpoſe, to leaſe or farm by the year, for any time not exceeding three years, nor leſs than one year, the tolls by this act payable in their diviſion reſpectively, to any perſon or perſons, at or for the largeſt yearly ſum that can be got for the ſame.

Tolls to be ſet by cant as herein.

XXII. Provided always, That they be ſet by publick cant, and that the agreement be put into writing, and ſigned by the party taking the ſame, and that the money be made payable monthly, and that proper ſecurity be given for the regular payment thereof, and that one month be paid in advance, and that every ſuch agreement be approved of, and ſigned by three at leaſt of the ſaid commiſſioners preſent at ſuch cant.

Powers of collectors appointed by perſons taking the tolls by leaſe.

XXIII. And be it further enacted, That every perſon appointed to receive the toll at any pay-gate on any of the diviſions of ſaid road, by any perſon or perſons taking the ſame by leaſe, ſhall have all and ſingular the like powers and authorities, and be ſubject to, and under all and ſingular the like regulations, penalties, and reſtrictions, as any collector appointed by the truſtees of any ſuch diviſion can or ſhall have, or be ſubject to by virtue of this act, except as to paying the tolls collected to the treaſurer, and accounting for the ſame to him, or to the truſtees or commiſſioners.

Collectors or toll gatherers neglecting their duty forfeit 5l.

XXIV. And be it further enacted, That if any collector or toll-gatherer, whether appointed by the ſaid truſtees, or by any perſon taking any of the tolls by leaſe or contract, or any perſon acting as ſuch, ſhall permit any carriage, horſe, or beaſt whatſoever, to paſs through any pay-gate without payment of the toll, payable for the ſame by virtue of this act, or a proper certificate as afore directed being produced therewith, and ſhall omit to ſeize ſuch car, carriage, or beaſt, or ſhall delay to proceed to have the penalties levied as the law directs for ſuch offence, or ſhall omit to detain any car, cart, or other carriage, and prevent the paſſing through the gate, after notice ſhall be given to him that the driver thereof has obſtructed the execution of this act in any reſ-

pect,

pect, every perſon ſo offending ſhall, upon conviction thereof before any one juſtice of the peace, forfeit the ſum of five pounds, and on non-payment thereof, ſhall be committed by warrant under the hand and ſeal of ſuch juſtice to the common gaol, or houſe of correction, there to remain without bail or mainprize, for any time not exceeding ſix months, or until the ſaid fine be paid.

How the ſums ariſing from the tolls are to be expended.

XXV. And be it further enacted, That the truſtees in every of the ſaid diviſions, or any four or more of them, ſhall expend from time to time all ſuch ſums of money as ſhall remain in the treaſurer's hands of the tolls ariſing within the ſaid diviſion, over and above the proportion of intereſt, and treaſurer's ſalary appointed as aforeſaid, to be paid by ſuch diviſion, and over and above all rents which may be payable thereout by virtue of this act, in erecting or repairing gates and toll-houſes, fixing tables of the tolls, and fixing and lighting proper lamps at each gate, in erecting mile ſtones and finger poſts, paying toll collectors and inſpector, in the expences of ſurveys and valuations for widening, and in widening the ſaid road, and fencing it where widened, in draining, forming, gravelling, dreſſing, cleaning, or repairing the ſaid road, and in rendering it more convenient for travellers, according to their diſcretion, and in laying up materials in convenient places for repairing breaches in the winter ſeaſon.

Sums expended accounted for on oath, &c.

XXVI. Provided always, and be it enacted, That the expenditure of all ſuch money ſhall be accounted for upon oath before the ſaid truſtees, which oath any of the ſaid truſtees or commiſſioners is hereby empowered to adminiſter, ſpecifying the particular manner in which every part of it ſhall have been expended, and ſuch account ſhall be laid before the ſaid commiſſioners, together with a copy of all orders of expenditure made by the ſaid truſtees, by being depoſited with their treaſurer once at the leaſt in every three months, and as much oftner as the ſaid commiſſioners, or any ſeven or more of them ſhall require.

Perſons expending money to account for the ſame in one month after notice.

XXVII. And be it further enacted, That if any perſon to whom the expenditure of any of the ſaid money ſhall be entruſted by the ſaid truſtees, ſhall not account for ſo much as he ſhall have expended of the ſame in manner aforeſaid, within one month after he ſhall be thereunto required by any one of the ſaid truſtees, or of the ſaid commiſſioners, he ſhall forfeit double the ſum which he ſhall be ſo required to account for, and upon non-payment thereof ſhall be committed, by warrant under the hand and ſeal of the juſtice before whom he ſhall be convicted, upon the oath of any one

A. D. 1787. Chap. 59.

one credible witneſs, to the common gaol, or houſe of correction, there to remain until the ſaid forfeiture be paid.

An account of the ſtate of the road, &c. to be returned to truſtees every month.

XXVIII. And be it further enacted, That every perſon appointed inſpector of the road in any of the ſaid diviſions, ſhall once in every month return to the ſaid truſtees, an account on oath of the ſtate of the road, the conduct of the gate-keepers and overſeers, workmen and labourers, ſo far as the ſame ſhall have fallen within his obſervation, whether the tickets given to cars, carts, or other carriages paſſing through any of the pay-gates thereon, which he has examined, have been conformable to this act, or wherein they have differed, what nuiſances, encroachments or offences againſt this act, he has found or obſerved reſpecting the ſaid road, what ſteps he has taken to remove or remedy them, what penalties he has levied, and the ſeveral days on which he has inſpected the ſaid road, and what part thereof he has inſpected on each day.

Inſpector to repair breaches or holes in the road.

XXIX. And be it further enacted, That every inſpector ſhall have power to repair any ſudden breaches or holes which he may have obſerved in any part of the ſaid road, firſt receiving an order for the purpoſe from any two truſtees of the diviſion, and the expence thereof ſhall be laid before the truſtees at their next meeting, and upon their approving thereof, and his making oath of the expenditure, and ſpecifying the particulars thereof, they or any four, or more of them, may order the ſaid expences to be paid by the treaſurer.

Power of digging for and taking gravel, &c.

XXX. And be it further enacted, That every perſon appointed by any three or more of the ſaid truſtees, to make gravel, repair or ſuperintend the ſaid road, or any part of it, ſhall have full power and authority to dig for, ſearch, raiſe, and carry away any gravel, ſtones, ſand, or other materials which may be wanted for the uſe of the ſaid road, and to make drains in order to carry off water from or prevent its injuring the ſaid road, on or through the lands of any perſon, not being a deer-park, orchard, haggard, yard, planted lawn or avenue, to a manſion houſe, and that every ſuch perſon ſo appointed, ſhall make ſatisfaction to the owners or occupiers of the land for the damage that may be done thereby, in like manner and under the like regulations as is, and are enacted with reſpect to damages done by overſeers appointed by the preſentments of grand juries.

make drains,

Offences for which the penalty is 5l.

XXXI. And be it further enacted, That if any perſon ſhall build any houſe or part of a houſe within forty feet of the centre of the ſaid road, except in a corporate or borough town, or ſhall build any wall or make any ditch within thirty feet of the centre of

the

the ſaid road, or ſhall make or have any way or paſſage from the ſaid road into the lands adjoining, without placing a gutter or arch underneath ſuch way or paſſage, as deep as the drain or ditch over which it is or ſhall be made, ſo as to allow all water which may at any time be therein, full room to paſs, or ſhall burn or permit or ſuffer to be burned on his or her land, bricks or weeds, or vegetable ſubſtance for aſhes, within one hundred feet of the centre of the ſaid road, every ſuch perſon ſhall for every ſuch offence upon conviction thereof, by the oath of one credible witneſs before any juſtice of the peace, or upon the view of ſuch juſtice, forfeit the ſum of five pounds; and if any perſon ſhall keep or have in his or her poſſeſſion any cur dog, maſtiff, or bull-dog, at any houſe within fifty yards of the ſaid road, without a block of wood of five pounds weight at the leaſt faſtened to the neck of every ſuch dog, or ſhall winnow or lay out for winnowing any corn on the ſaid road, or ſhall lay any ſtraw, dung, or rubbiſh thereon, or ſhall ſcrape the ſame, or ſhall lay the ſcouring or earth of any ditch or drain on the ſaid road, and let it lie there for more than the ſpace of twenty-four hours, or ſhall leave on any part of the ſame between encloſure and encloſure, or permit to be left thereon, oppoſite or near to his or her houſe, any carriage whatſoever, or any plough or harrow, without the horſe or horſes, or other beaſt or beaſts, being harneſſed thereto, unleſs ſuch carriage as ſhall be accidentally broken down there, and cannot be removed without repair, or if any perſon ſhall ſpread out any linen, blanket or winnow cloth within one hundred feet of the centre of the ſaid road, or ſhall beat or dry any flax, or leave any timber, ſtones, ſand, clay, lime, or other matter on the ſaid road, except for the uſe of the ſaid road, or ſhall leave, or permit to be left, the carcaſe of any horſe or other beaſt, or ſhall ſkin the ſame, or permit it to be ſkinned on the ſaid road, or within one hundred yards of the centre thereof, except in a houſe or yard encloſed with walls, or ſhall lead or drive any car or carriage with timber, boards, or iron laid acroſs, ſo as that either end thereof ſhall project beyond the wheels or ſides of the carriage, or ſhall drag any timber or mill ſtones along any part of the ſaid road, without being ſupported by wheels from touching the ſame, or ſhall erect any ſign-poſt, or may-pole, or may-buſh on any part of the ſaid road, every perſon ſo offending, ſhall for every ſuch offence forfeit the ſum of twenty ſhillings, upon conviction before any juſtice of the peace by the oath of one credible witneſs, or upon the view of ſuch juſtice.

Offences for which the penalty is 20s.

A. D. 1787. Chap. 59.

XXXII. And be it further enacted, That all dung, dirt, ſtraw, rubbiſh, ſtones, gravel, ſand, or lime, which ſhall be laid on the ſaid road, ſhall be, and is hereby declared to be forfeited to the truſtees of the diviſion wherein ſuch road lies, and to be their ſole property, and ſhall be ſold by them, or any of them, for the uſe of the ſaid road, or otherwiſe diſpoſed of by them as they ſhall think fit, and that if any perſon not authorized by the ſaid truſtees, ſhall draw away any part thereof, ſuch perſon ſhall be deemed to have felonioufly ſtolen the ſame, and ſhall be proſecuted and puniſhed as any perſon felonioufly ſtealing like goods, being the private property of another.

Dung, &c. laid on the road ſhall be forfeited.

XXXIII. Provided always, That no ſuch perſon ſhall be ſentenced to death or tranſportation, or other puniſhment than fine, impriſonment, or whipping, for the ſame.

Penalty on taking away ſuch dung, &c.

XXXIV. And be it further enacted, That for every carload of ſcouring or earth thrown out of any drain or ditch on the ſaid road, which ſhall have remained thereon twenty-four hours, and which ſhall be drawn away by the ſaid truſtees, or their order, the owner or occupier of the land which ſuch drain or ditch divides from the ſaid road, ſhall forfeit the ſum of one ſhilling for every day the ſame ſhall have remained thereon, upon conviction in manner aforeſaid.

Penalty on leaving ſcouring or earth on the road.

XXXV. And be it further enacted, That it ſhall and may be lawful for every perſon whatſoever to take and carry away, and convert to his or her own uſe, any corn which ſhall be laid on the ſaid road for the purpoſe of being winnowed, or ſhall be winnowing thereon, or remain thereon after being winnowed, together with the ſacks or winnowing cloths wherein the ſame may happen to be, and alſo all timber which ſhall be left on any part of the ſaid road, and ſhall have remained thereon for ſeven days, not having been brought or kept there by order of the ſaid truſtees, or for the uſe of the ſaid road, without the let, ſuit, trouble, or hinderance of any perſon whatſoever.

Corn for winnowing and timber laid on the road as herein forfeited.

XXXVI. And be it further enacted, That it ſhall and may be lawful for the inſpector of the ſaid road, within his diviſion, to pull down, or fill up, and level any wall, drain, or ditch, which ſhall be built or made, or began to be built and made, after the paſſing of this act, upon any part of the ſaid road, or within thirty feet of the centre of the ſaid road, and to take up any way or paſſage from the ſaid road into any field or land adjoining, which may obſtruct the free paſſage of water, and to remake the ſame by building a

Inſpector to alter any wall or drain improperly made,

gutter or ſewer, or arch therein, at a ſufficient depth, and to ſcour and clear away all obſtructions which may happen to be made in any drain for carrying away water from the ſaid road, or for preventing its injuring the ſame, and to pull down and remove any ſign-poſt which ſhall be erected contrary to this act, firſt obtaining a warrant under the hand and ſeal of any magiſtrate, or any of the truſtees or commiſſioners for ſo doing, and to levy the expence thereof, by diſtreſs and ſale of the goods of the offender, or of the owner or occupier of the land wherein ſuch way, paſſage, or drain ſhall be, rendering the overplus, if any, to the owner on demand.

and pull down ſign poſts.

XXXVII. And be it further enacted, That it ſhall and may be lawful for the grand jury at any aſſizes or quarter ſeſſions, to preſent any houſe or part of a houſe, or lime-kiln to be pulled down, which ſhall be built contrary to this act, within their reſpective county, and that the expences of ſo doing, be levied off the goods and chattels of the offender, and that it ſhall and may be lawful for any perſon to kill any dog which ſhall be kept contrary to this act, without being ſued or proſecuted for ſo doing.

Grand jury to preſent any houſe or lime-kiln built contrary hereto.

dogs to be killed.

XXXVIII. And be it further enacted, That if any inſpector ſhall omit to apply for any ſuch warrant for forty-eight hours after he ſhall have been informed, or have ſeen any of the ſaid offences or matters, or having obtained ſuch warrant, ſhall omit for forty-eight hours to execute the ſame, unleſs prevented by the ſeverity of weather, or ſhall omit to apply at the next enſuing ſeſſions or aſſizes for ſuch preſentment as aforeſaid, or ſhall delay or neglect to ſeize, proſecute for, and levy any of the penalties for offences againſt this act which ſhall come or happen within his knowledge, view, or information, he ſhall forfeit the ſum of five pounds for every ſuch omiſſion, delay, or neglect, upon conviction thereof before any juſtice of the peace, upon the oath of any one credible witneſs.

Penalty on inſpector for neglect.

XXXIX. And be it further enacted, That if the driver or perſon in care of any car, cart, dray, or waggon, or carriage, ſhall ride upon the ſame on any part of the ſaid road, not having ſome other perſon on foot or on horſeback to guide the ſame, (ſuch carriages as are reſpectively drawn by one horſe only, or two horſes abreaſt, with bridles in their mouths, and are conducted by ſome perſon holding the reins of ſuch bridles excepted) or if the driver or perſon in care of any carriage, ſhall by negligence or wilful miſbehaviour, hinder, obſtruct, or interrupt the paſſage of any other carriage, or any of his Majeſty's ſubjects on the ſaid road,

Penalty on drivers of cars, carts, &c. acting as herein.

A. D. 1787. Chap. 59.

or if the driver or perſon in care of any empty or unloaded car, cart, or other carriage, ſhall refuſe or neglect to turn aſide, and to make way for any coach, chariot, chaiſe, loaded waggon, cart, car, dray, or other loaded carriage, every ſuch perſon being convicted thereof, by his own confeſſion, or by the oath of any one credible witneſs, before any juſtice of the peace, ſhall for every ſuch offence, if ſuch offender be not the owner of ſuch carriage, forfeit the ſum of ten ſhillings, and if ſuch offender ſhall be the owner of ſuch carriage, he ſhall forfeit the ſum of twenty ſhillings, and every ſuch offender ſhall on non-payment thereof, be committed by ſuch juſtice to the gaol, or houſe of correction, there to be kept to hard labour for any time not exceeding one month, or until the ſaid fine be paid, and every ſuch offender or perſon in care of ſuch carriage, offending in any of the ſaid caſes, may by the authority of this act, and without any other warrant, be apprehended by any perſon who ſhall ſee ſuch offence committed, and conveyed or delivered to a conſtable or other peace officer, to be conveyed before ſome juſtice of the peace.

Reſiſting perſons in executing this act,

XL. And be it further enacted, That in caſe any perſon or perſons ſhall reſiſt or make forcible oppoſition againſt any perſon or perſons employed in the due execution of this act, or ſhall aſſault any collector of the tolls in the execution of his or their office or offices, or ſhall make, or attempt to make any reſcue of cattle, carriage, or other goods, diſtrained or ſeized by virtue of this act, or

or conſtable refuſing to act,

if any conſtable or ſub-conſtable, ſhall refuſe or neglect to execute any warrant granted by any juſtice, or by any commiſſioner or truſtee, purſuant to the directions of this act, every ſuch perſon offending therein, and being convicted thereof before any juſtice of the peace, by his or her own confeſſion, or by the oath of one

penalty 10l.

credible witneſs, ſhall for every ſuch offence forfeit any ſum not exceeding ten pounds, nor leſs than forty ſhillings, at the diſcretion of ſuch juſtice, and in caſe the ſame ſhall not be immediately paid, ſuch juſtice is hereby empowered and required to commit ſuch offender to the common gaol or houſe of correction, there to remain for any time not exceeding three months, unleſs the ſaid forfeiture ſhall be ſooner paid.

No compoſition for tolls.

XLI. And be it further enacted, That it ſhall not be lawful for the ſaid truſtees, or any of them, to make or accept of any compoſition with or from any perſon whatſoever, for any of the tolls to be paid by virtue of this act.

Monies and ſecurities of former truſtees or their

XLII. And be it further enacted, That all monies which ſhall have ariſen, or may ariſe by virtue of the ſaid recited act hereby repealed,

repealed, and ſhall be payable to the truſtees thereby appointed, or be in their hands, or in the hands of their treaſurer, together with all ſecurities for money due, or to be due to them as truſtees of the ſaid road, ſhall be paid and handed over by them or their ſecretary to the treaſurer, who ſhall be appointed by virtue of this act, and all ſuch monies ſhall be applied towards the purpoſes of this act, or towards the payment of any intereſt due on debentures upon the ſaid road, in ſuch manner as the ſaid commiſſioners, or any ſeven or more of them ſhall think proper; and that any agreement or leaſe for ſetting the tolls of the ſaid road, or any part thereof, which may be made after the firſt day of March, one thouſand ſeven hundred and eighty-ſeven, by the truſtees appointed by the ſaid act, ſhall be null and void.

Treaſurer to be handed over to treaſurer appointed hereby, application thereof, Leaſes made by them after 1ſt Mar. 1787, void.

XLIII. And be it further enacted, That if any of the perſons thereby appointed truſtees for any of the ſaid diviſions, ſhall neglect or refuſe to execute the truſt, by declaring his refuſal in writing under his hand, or not attending at ſome one meeting of the truſtees, during the month next enſuing after the paſſing of this act, it ſhall be lawful for the ſaid commiſſioners, or any ſeven or more of them, to chooſe ſome other perſon to be a truſtee in the place of the perſon ſo neglecting or refuſing, and ſuch perſon when ſo choſen ſhall be a truſtee to all intents and purpoſes, as fully as if he were appointed ſuch in the body of this act.

Truſtees to be choſen in place of thoſe who neglect or refuſe to attend.

XLIV. And be it further enacted, That all fines, penalties, and forfeitures impoſed for any offence committed againſt this act, the manner of levying and applying which is not herein particularly directed, ſhall and may be levied by diſtreſs and ſale of the offender's goods, by warrant under the hand and ſeal of the juſtice before whom the offender ſhall be convicted by the oath of one credible witneſs, or his or her own confeſſion, and in caſe of non-payment thereof, or of any fine or penalty which ſhall be impoſed by the authority of this act, the offender ſhall be committed by ſuch juſtice by warrant under his hand and ſeal to the common gaol or houſe of correction, there to remain without bail or main-prize for any time not exceeding three months, or until the ſaid fine, forfeiture, or penalty be paid; and every ſuch fine, forfeiture, or penalty when paid, ſhall be applied by the truſtees in whoſe diviſion the offence ſhall be committed, in aid of the tolls towards the uſes of the road, and in rewarding the informer or parties convicting, and the conſtables or other perſons aſſiſting, or partly in one and partly in the other of the ſaid ways, as to the ſaid truſtees, or any ſeven or more of them ſhall ſeem proper.

Fines and penalties how to be recovered, application.

A. D. 1787. Chap. 59.

Juſtices to adminiſter oaths,

XLV. And be it further enacted, That every juſtice of the peace ſhall have power within his juriſdiction to adminiſter all oaths which are hereby required or directed, or which may be neceſſary for the purpoſes of this act; and if any perſon ſhall take or ſubſcribe any oath or affirmation, preſcribed or empowered to be taken by virtue of or in purſuance of this act, or for the purpoſes of carrying this act into execution, and ſhall wilfully affirm or ſwear falſely therein, every ſuch perſon ſhall upon conviction, ſuffer the pains and penalties enacted againſt perſons guilty of wilful and corrupt perjury.

penalty on ſwearing falſely.

Affirmation of quakers.

XLVI. And be it further enacted, That in all caſes where an oath is preſcribed or mentioned in this act, the affirmation of the party, if he or ſhe be a quaker, ſhall and may be made or taken in the place of ſuch oath.

Diſtreſs not unlawful for want of form,

XLVII. And be it further enacted, That where any diſtreſs ſhall be made for any ſum or ſums of money to be levied by virtue of this act, the diſtreſs itſelf ſhall not be deemed unlawful, nor the party or parties making the ſame be deemed a treſpaſſer or treſpaſſers, on account of any default or want of form in any proceedings relating thereto, nor ſhall the party or parties diſtraining be deemed a treſpaſſer or treſpaſſers, *ab initio* on account of any irregularity which ſhall be afterwards done by the party or parties diſtraining; but the perſon or perſons aggrieved by ſuch irregularity may recover full ſatisfaction for the ſpecial damage in an action on the caſe.

ſatisfaction on the caſe.

Ground adjoining to be taken for the purpoſe of widening the road and taking off angles.

XLVIII. And whereas the ſaid road is in many places too narrow, and thereby not only dangerous and productive of delay to travellers, but requires more frequent repair, and it will be expedient to widen the ſame, and in many places to take off unneceſſary angles and windings; be it further enacted, That it ſhall be lawful for the truſtees of the ſaid ſeveral diviſions, and they are hereby impowered, with the approbation of the ſaid commiſſioners, or any ſeven or more of them, and they are alſo required, when thereunto directed by the ſaid commiſſioners, or any ſeven or more of them, to take by leaſe from any perſon or perſons, bodies politick or corporate, ſo much of the ground contiguous to the road within their reſpective diviſions as may be neceſſary to widen the ſame, to the breadth of ſixty feet in the clear in the middle and northern diviſions, and to the breadth of eighty feet in the ſouthern diviſion, and to make fences or ditches thereto, and alſo to take by leaſe in like manner ſuch ground as may be wanting to take off any unneceſſary angles or winding of the ſaid road, at ſuch yearly rent as they can agree for, with ſuch approbation as aforeſaid.

XLIX. And be it further enacted, That it ſhall be lawful for all bodies politick and corporate, corporations aggregate or ſole, executors, adminiſtrators, and guardians, not only on behalf of themſelves, but alſo on behalf of *ceſtui que* truſts, infants or iſſue unborn, lunaticks, ideots, *feme coverts*, or other perſons, and for all *feme coverts* ſeized in their own right, and for all perſons having an eſtate for life with remainder in tail, and for all and every perſons who are or ſhall be ſeized, poſſeſſed of or intereſted in any ground which ſhall be neceſſary for the purpoſes aforeſaid, to demiſe the ſame to the ſaid truſtees for ever, or for nine hundred and ninety-nine years, or during the reſpective intereſts at ſuch yearly rent as may be agreed on; and if any ſuch bodies, corporations, executors, adminiſtrators, guardians, or other perſons ſhall refuſe to demiſe the ſame in manner aforeſaid, at ſuch rent as ſhall be offered by the ſaid truſtees, or ſhall not produce a clear right to demiſe the ſame to the ſatisfaction of the ſaid truſtees, or by reaſon of abſence ſhall be prevented from treating or agreeing with the ſaid truſtees, it ſhall be lawful for the ſaid truſtees, and they are hereby required to have the yearly rent thereof enquired into, and aſcertained upon the oaths of twelve indifferent men of the county, or county of the town or city wherein the ſame is ſituate in manner herein mentioned, that is to ſay, they ſhall cauſe a notice to be ſerved at the houſe of the tenant or perſon in the poſſeſſion or occupation of any ſuch land or tenement, ſetting forth the length and breadth of the ground in his or her occupation, intended to be taken for the purpoſes of this act, and that they will on a day to be mentioned in ſuch notice, not leſs than twenty-one days diſtant, proceed to have the rent to be payable by them for the ſame, enquired into and aſcertained by the oaths of twelve indifferent men, naming the place where ſuch enquiry is to be made, and the ſaid truſtees are hereby empowered to iſſue their warrant to the ſheriff of the county or county of a town or city, where ſuch ground, land, or tenement ſhall lie, requiring him to ſummon thirty-ſix indifferent men of the county, to appear before them at ſuch time and place as ſhall be mentioned in ſuch warrant for the purpoſe of aſcertaining and valuing the rent thereof, purſuant to this act, and the ſaid ſheriff is hereby required to ſummon and return ſuch thirty-ſix perſons, and out of them, or out of ſuch of them as ſhall appear, the ſaid truſtees ſhall cauſe twelve to be ſworn for the purpoſes aforeſaid, and for a default of a ſufficient number appearing, the ſaid ſheriff ſhall return ſo many of the ſtanders by as ſhall be neceſſary to make up the number of twelve

Perſons empowered to demiſe ſuch ground,

yearly rent of ground refuſed, &c. to be demiſed, aſcertained by a jury as herein.

A. D. 1787. Chap. 59.

to ſerve on ſuch jury, and in caſe there ſhall not be a ſufficient number to make up a jury, or no jury ſhall be made up, a freſh warrant may be iſſued, and like notices be ſerved again for the ſaid purpoſe, and ſo as often as the caſe ſhall happen, provided the day to be ſpecified in every notice ſo to be ſerved again, need not be more than ten days diſtant.

Challenges againſt ſaid jurymen,

L. And be it further enacted, That all perſons concerned ſhall from time to time have their lawful challenges (but not to challenge the array of the panel) againſt any of the ſaid jurymen when they come to be ſworn, and the ſaid reſpective truſtees, or any four or more of them acting in the premiſſes, ſhall have power from time to time, to impoſe any reaſonable fine or fines on any ſheriff, bailiffs or agents making default in the premiſſes, and on any of the perſons that ſhall be ſummoned and returned on ſuch jury, and ſhall not appear, or refuſe to be ſworn on the ſaid jury, or to give their verdict, or in any manner wilfully neglecting their duty therein, contrary to the true intent and meaning of this act, and on any of the perſons who being required to give evidence touching the premiſſes, ſhall refuſe to be examined or give evidence, and from time to time to iſſue their warrant, to levy ſuch fine and fines off the goods and chattels of ſuch perſon and perſons ſo fined, ſo as that no ſuch fine ſhall exceed the ſum of forty ſhillings upon any one perſon for any one offence.

fines on ſheriffs, &c. making default.

Each truſtee empowered to adminiſter oaths.

LI. And be it further enacted, That each of the ſaid truſtees ſhall have power, and he is hereby authorized to ſwear ſuch jury, and adminiſter all oaths neceſſary for the examining into, and aſcertaining the rents to be payable as aforeſaid, or in any way reſpecting ſuch trial and examination.

Said rents paid out of tolls,

LII. And be it further enacted, That the rents ſo to be agreed for, or aſſeſſed as aforeſaid, ſhall be paid from time to time, as the ſame ſhall become due out of the tolls of the ſaid road, by quarterly or half yearly payments, to the perſon or perſons who ſhall be entitled thereto, the firſt payment thereof to begin, and be made at the end of three or ſix calendar months next after ſuch ground ſhall be taken, and be poſſeſſed by the ſaid truſtees as aforeſaid, and the perſon or perſons entitled to receive the ſame ſhall during the continuance of this act, have the ſame eſtate and intereſt in ſuch rents as he, ſhe, or they would have had in the ſaid grounds, in caſe this act had never been made, and in default of payment thereof by the ſaid truſtees, within thirty days after the ſame ſhall become due, and ſhall have been demanded of the treaſurer of the ſaid commiſſioners, it ſhall and may be lawful for the perſon or perſons,

intereſt of perſons receiving rents,

action againſt treaſurer on non-payment of rents,

ſons, who ſhall from time to time be entitled to the ſaid rents, or any of them, to commence or proſecute one or more actions at law on the caſe, or in debt, againſt ſuch treaſurer, on account of ſuch rent, and ſhall and may upon ſuch action or actions recover the money then due, together with his, her, or their full coſts of ſuit, and have ſuch remedies for the ſame, as are allowed by law in other caſes, which ſaid money and coſts ſo recovered, when paid, may be allowed to ſuch treaſurer in his account, with the ſaid reſpective truſtees, and if any of the ſaid rents ſhall at any time be in arrear and unpaid, for the ſpace of three months after the ſame ought to be paid, a court of equity upon application in manner herein after mentioned, ſhall appoint a receiver to receive ſo much of the tolls as ſhall be ſufficient to pay the ſame, together with ſuch fees or ſalary as ſhall be appointed by the court for ſuch receiver, as alſo the neceſſary coſts out of pocket of ſuch application.

if unpaid for three months, a court of equity to appoint a perſon to receive ſo much out of the tolls.

LIII. And be it enacted, That ſuch order ſhall be made upon petition and affidavit, after reaſonable time given to ſhew cauſe.

When the order is to be made.

LIV. And be it further enacted, That ſo ſoon as an aſſeſſment ſhall be made as aforeſaid, by any ſuch jury, it ſhall be lawful for the ſaid truſtees, their inſpector, and any perſon or perſons by them, or any three or more of them employed, to take poſſeſſion of the ground ſo aſſeſſed, and the ſheriff is hereby required, upon demand, to give them the poſſeſſion thereof.

Poſſeſſion to be taken of ground aſſeſſed.

LV. And be it further enacted, That this act ſhall be deemed, adjudged, and taken to be a publick act, and be judicially taken notice of as ſuch by all judges, juſtices, and other perſons whatſoever, without ſpecially pleading the ſame.

This a publick act.

A. D. 1787.

CHAP. LX.

An Act for improving and repairing the Turnpike Road leading from the City of Dublin to Kilcullen Bridge in the County of Kildare, and to the Twenty-one Mile Stone Weſtward of the ſaid Bridge.

WHEREAS an act of Parliament paſſed in the third year of the reign of his late Majeſty King George the ſecond, entitled, *An act for repairing the road leading from the city of Dublin, to Kilcullen-bridge in the county of Kildare*; and another act paſſed in the ſeventh year of the ſaid reign, entitled, *An act for making more effectual an act paſſed in the third year of the reign of his Majeſty King George the ſecond*, entitled, *An act for repairing the road leading from the city of Dublin to Kilcullen-bridge in the county of Kildare, and for repairing the road leading from Kilcullen-bridge to the town of Kilcullen in the ſaid county*: and whereas another act paſſed in the third year of the reign of his preſent Majeſty King George the third, entitled, *An act for altering, amending, and making more effectual the laws for the repair of the road leading from the city of Dublin, through the towns of Kilcullen and Carlow to the city of Kilkenny*: and whereas it is found by experience, that the tolls made payable by the ſaid acts of parliament are not ſufficient for payment of the intereſt of the debts contracted under authority of the ſaid acts for making the ſaid road, and alſo to keep the ſame in ſufficient repair, and it is found expedient to repeal the ſaid two firſt mentioned acts, and ſo much of the ſaid laſt mentioned act, as relates to the ſaid road from the city of Dublin to the ſaid town of Kilcullen, and to make one new act concerning the ſame road: be it therefore enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That the ſaid two firſt recited acts, and all and every clauſe and clauſes in the ſaid laſt recited act, relating to the ſaid road leading from the city of Dublin to the ſaid town of Kilcullen, be from the firſt day of May, in the year one thouſand ſeven hundred and eighty-ſeven repealed.

3 G. 2. c. 18.

7 G. 2. c. 16.

3 G. 3. c. 32

The two firſt acts and part of the laſt repealed.

II. And be it further enacted by the authority aforeſaid, That the perſons herein named, being the preſent truſtees of the ſaid road,

Names of the truſtees.

road, to wit, his grace Robert archbiſhop of Dublin, his grace Joſeph Deane archbiſhop of Tuam, his grace William Robert duke of Leinſter, the right honourable Charles earl of Drogheda, right honourable Richard earl of Mornington, right honourable Joſeph earl of Miltown, right honourable John earl of Mayo, right honourable lord Charles Fitzgerald, right honourable Joſhua lord viſcount Allen, the honourable John lord Naas, right reverend Charles lord biſhop of Kildare, right honourable Arthur lord Harberton, right honourable John Ponſonby, honourable Ponſonby Moore, right honourable Thomas Conolly, right honourable Theophilus Jones, right honourable Luke Gardiner, right honourable William Brabazon Ponſonby, ſir Fitzgerald Aylmer, baronet, ſir Kildare Dixon Burrowes, baronet, ſir Michael Cromie, baronet, ſir Roger Palmer, baronet, William Roſe, gentleman, Simon Digby, eſquire, Henry Boyle Carter, eſquire, Reverend Henry Tilſon, Benjamin Fiſh, eſquire, reverend William Donnellan, Edward Medlicott, eſquire, reverend Cadogan Keating, ſir John Coghill, baronet, Robert Leigh, eſquire, Richard Nevill, eſquire, James Dexter, eſquire, William Burton, eſquire, Laurence Steel, eſquire, William Sherlock, eſquire, John Finlay, eſquire, Theobald Wolfe, eſquire, John Wolfe, eſquire, Robert Graydon, eſquire, William Finley, eſquire, Thomas Burgh of Oldtown, eſquire, Thomas Burgh of Bert, eſquire, lieutenant colonel Hugh Cane, George Tyrrell, eſquire, reverend Simond Digby, James Spencer, eſquire, reverend Marmaduke Cramer, Chriſtopher Parker, eſquire, Thomas Carter, eſquire, Arthur Wolfe, eſquire, Charles Kennedy, eſquire, Maurice Peppard Warren, eſquire, James Ormſby, eſquire, Henry Arabin, eſquire, John Dexter, eſquire, Richard Cooke, eſquire, Edward Hendrick, eſquire, John Montgomery, eſquire, John Haynes, eſquire, Thomas Ellard, eſquire, Richard Booky, eſquire, Arthur Burdett, eſquire, reverend Robert Greene, John Latouche, eſquire, William Wolfe, eſquire, Samuel Mills, eſquire, and Michael Aylmer of Grange, eſquire, be, and they are hereby conſtituted truſtees of the ſaid road, beginning at the weſt ſide of the Circular road near Kilmainham in the county of Dublin, and ending at the twenty-one mile ſtone near the ſaid town of Kilcullen, and the ſaid truſtees ſhall have capacity to ſue and be ſued, by the name of the board of truſtees of the road from Dublin to Kilcullen, and alſo to make bye-laws and rules for the regulation and government of themſelves and their ſervants, not being contrary to this act, or the laws of the land, to all intents and purpoſes as if they were a corporation duly conſtituted.

A. D. 1787. Chap. 60.

The board,

III. And be it further enacted by the authority aforeſaid, That the ſaid board ſhall conſiſt of the ſaid truſtees herein named, or ſo many of them as ſhall remain truſtees, until their number ſhall be reduced to thirty-one, and from thenceforth ſhall conſiſt of thirty-one truſtees, and no more, and that as often as a vacancy ſhall happen in the ſaid board, after their number ſhall have been reduced to thirty-one by death, reſignation, or removal, it ſhall and may be lawful to and for the ſaid truſtees, or any ſeven of them, at their next meeting, to elect a perſon qualified as herein after mentioned, to be a truſtee to fill ſuch vacancy, previous notice in writing of ſuch vacancy, ſigned by the clerk of the board, being left at the uſual places of abode of the ſeveral remaining truſtees.

to elect a truſtee.

Qualification of a truſtee.

IV. And be it further enacted by the authority aforeſaid, That no perſon ſhall be capable of being elected a truſtee, nor ſhall any perſon named by this act continue a truſtee who ſhall not be an inhabitant either in the county of Kildare or county of Dublin, and who ſhall not have a freehold eſtate in one of the ſaid counties of the clear yearly value of three hundred pounds, and that if any perſon ſo elected or named ſhall ceaſe to reſide within one of the ſaid counties, or to have ſuch freehold, he ſhall ceaſe to be a truſtee, and another perſon ſhall be choſen in his room, if on his ſo ceaſing there ſhall not be thirty-one truſtees then remaining.

Time of meeting,

V. And be it further enacted by the authority aforeſaid, That the ſaid truſtees ſhall aſſemble at twelve o'clock at noon, on the firſt day of May next after the paſſing of this act at the parliament houſe, in the city of Dublin, and ſhall and do in every year after, during the continuance of this act, aſſemble in the town of Naas, at the hour of twelve o'clock at noon, on every firſt day of May, not being a Sunday, and being a Sunday on the ſecond day of May, and ſhall, and do at ſuch firſt meeting elect by ballot, out of the ſaid truſtees, five perſons to be directors for the ſuperintending and managing the ſaid road, and for tranſacting all buſineſs relative to the ſame, and the ſaid truſtees ſhall at ſuch meeting and meetings ſo to be held, appoint a treaſurer at a yearly ſalary not exceeding thirty pounds, and it ſhall be lawful for the ſaid truſtees to remove ſuch treaſurer, and to elect another in his room, and ſo from time to time, as often as they ſhall ſee occaſion, and the ſaid truſtees ſhall take from every perſon ſo appointed treaſurer, before he ſhall be capable of acting in the office, ſecurity by judgment or recognizance in a ſum not leſs than one thouſand pounds, for his faithful diſcharge of the ſaid office, and for his

five directors to be choſen,

ſalary of treaſurer 30l.

to give ſecurity.

duly accounting for, and paying all money which he ſhall receive as treaſurer, and for depoſiting of the ſame from time to time in ſuch bank, as any three or more of the ſaid directors aſſembled together ſhall from time to time direct, and ſuch treaſurer ſhall keep ſuch books of account, and in ſuch manner as the ſaid directors, or any three of them, ſhall from time to time under their hands direct.

Seven truſtees to conſtitute a meeting.

VI. And be it enacted, That ſeven truſtees ſhall be neceſſary to conſtitute a meeting of the ſaid truſtees, and that the act of the majority of ſeven ſhall be the act of, and be binding upon the ſaid truſtees.

Adjournments.

VII. And be it further enacted by the authority aforeſaid, That it ſhall and may be lawful to and for the ſaid truſtees to adjourn ſuch meeting and meetings ſo to be held by them from time to time, and from place to place, within either of the ſaid counties of Dublin or Kildare, contiguous to the ſaid road, and if it ſhall happen that a ſufficient number of truſtees to conſtitute a board ſhall not be preſent at any ſuch meeting, that then and in every ſuch caſe the truſtees then preſent, or if no truſtee ſhall be preſent, then the treaſurer ſhall adjourn ſuch meeting to the day ſevennight from the day of ſuch meeting, to the ſame place at which ſuch meeting ſhall be ſo adjourned, and notice of ſuch adjournment ſhall be ſerved in writing by the clerk of the truſtees at the place of reſidence of every of the ſaid truſtees.

Calling a meeting.

VIII. And be it further enacted by the authority aforeſaid, That it ſhall be lawful to and for any ſeven of the ſaid truſtees, by writing under their hands, at any time, to call a meeting of the ſaid truſtees, to be held either in the town of Naas, or in ſome convenient place in the city of Dublin, ſuch notice, ſpecifying the cauſe of ſo aſſembling the truſtees, and being ſerved at the place of reſidence of every truſtee, ſeven days previous to the time appointed for ſuch meeting.

Directors to give an account of their conduct and proceedings, treaſurer to paſs his accounts, either may be removed,

IX. And be it further enacted by the authority aforeſaid, That it ſhall be lawful for the ſaid truſtees, at any meeting to be held by them purſuant to this act, to call on the ſaid directors to give an account of their conduct and proceedings, and upon the treaſurer as to paſs his accounts, and that it ſhall be lawful to and for ſuch truſtees at ſuch meeting or meetings to remove ſuch director or directors, or treaſurer, from his or their office, as a director or directors, if it ſhall appear that he or they ſhall have acted improperly as a director or directors, or treaſurer, and that then the ſaid truſtees ſhall forthwith proceed in manner aforeſaid, to elect another director or directors, or treaſurer, in the ſtead or room of ſuch

others elected.

A. D. 1787. Chap. 60.

ſuch director or directors, or treaſurer ſo removed, and alſo to elect a director or treaſurer upon the happening of any vacancy in any of thoſe offices, by death or reſignation.

X. And be it further enacted by the authority aforeſaid, That every truſtee herein before named, and every truſtee hereafter to be elected, ſhall before he ſhall act as a truſtee (except as to adminiſtering oaths to each other) take an oath in the words following:

Truſtees oath.

I A. B. *do ſwear, that I have in my actual poſſeſſion a place of reſidence, in the county of Kildare, or of Dublin, and that I am ſeized of a freehold eſtate of the clear yearly value of three hundred pounds in one or both of the ſaid counties, and that I will execute the duty of a truſtee of the road leading from Dublin to Kilcullen, according to the beſt of my ſkill and judgment, without favour or affection, prejudice or malice.*

So help me GOD.

Which oath ſhall be ſubſcribed by every truſtee taking the ſame, in a book to be kept for that purpoſe, and ſhall be adminiſtered by any two or more of the ſaid truſtees, at a meeting of the ſaid truſtees duly aſſembled, and in caſe any truſtee ſhall refuſe to take ſuch oath, he ſhall be no longer conſidered as a truſtee, and another ſhall be choſen in his room.

XI. And be it further enacted by the authority aforeſaid, That every director who ſhall be elected purſuant to this act, ſhall before he ſhall act, take, and ſubſcribe an oath in the words following:

Directors oath.

I A. B. *do ſwear, that I will well and truly diſcharge the duty of a director of the road leading from Dublin to Kilcullen, according to the beſt of my ſkill, without favour or malice, and that I will account faithfully with the truſtees of the ſaid road for all money received by me as a director, and that I will as far as in me lies, endeavour to appoint competent and proper commiſſioners of the ſaid road, to act under the directors of the ſaid road.*

Which oaths any two or more of the ſaid truſtees are hereby empowered to adminiſter at a meeting of the ſaid truſtees duly aſſembled.

Commiſſioners to be choſen.

XII. And be it further enacted by the authority aforeſaid, That the ſaid directors, or any three of them, ſhall as ſoon as they conveniently can, after they ſhall be elected and ſworn as aforeſaid,

ſaid, meet at ſome place convenient to the ſaid road, and ſhall have power from time to time to chooſe three proper perſons to be commiſſioners of the ſaid road, and to appoint ſalaries for ſuch commiſſioners, not exceeding one guinea for every week in which the ſaid commiſſioners ſhall hold a meeting, to be paid to every commiſſioner who ſhall attend the ſame; and provided the whole ſalary to be paid to any one commiſſioner, ſhall not be more in the whole than fifty-two guineas in the year, and that the number of attendances of the ſaid commiſſioners choſen purſuant to this act, ſhall be aſcertained by the oath of ſuch attending commiſſioner to be taken before any one of the ſaid directors, which oath the ſaid directors, or any one of them, are and is hereby empowered and directed to adminiſter; and that any three or more of the ſaid directors aſſembled together, ſhall have power from time to time to remove any commiſſioner at the free will and pleaſure of ſuch directors, and to appoint other commiſſioner or commiſſioners in the ſtead of ſuch commiſſioner ſo removed, and in caſe of death or reſignation, to appoint other commiſſioner or commiſſioners in the ſtead of ſuch commiſſioner or commiſſioners ſo dying or reſigning.

at a guinea per week,

directors may remove commiſſioners, &c.

XIII. And be it further enacted by the authority aforeſaid, That any three or more of the ſaid directors ſhall have full power to divide the ſaid road into two diviſions, and to eſtabliſh or erect one or more pay-gate or pay-gates upon and acroſs any part or parts of the ſaid road, and ſhall have power to build, hire, or rent a toll houſe convenient to every ſuch gate, and to demand and take in each of the ſaid two diviſions, by ſuch perſon or perſons, as any three or more of them ſhall authorize thereto, the following tolls at every ſuch gate before any beaſt or carriage herein after mentioned ſhall be permitted to paſs through the ſame, that is to ſay, for every coach, landau, chariot, chaiſe, phaeton, cabriolet or chair, if drawn by ſix horſes or other beaſts, or by more than ſix, the ſum of one ſhilling and eight pence, if drawn by four or five horſes, or other beaſts, the ſum of one ſhilling, if drawn by two or three horſes or other beaſts, the ſum of ſix pence, and if drawn by one horſe, or other beaſt only, the ſum of three pence; for every waggon, wain, dray, cart, car, timler, or other carriage not herein before charged, if the ſtreaks or ſhoeing of the wheels thereof ſhall be ſet on with counterſunk flat-headed nails, bolts, or ſcrews, and ſhall be four inches or more in breadth, the ſum of one penny, for every horſe or beaſt drawing the ſame; and if the ſtreaks or ſhoeing of the wheels thereof ſhall be ſet on in like manner, and ſhall be leſs than four inches, but not leſs than

2 diviſions of the road,

the toll to be taken.

than three inches in breadth, the ſum of three halfpence for every horſe, or other beaſt drawing the ſame, and if the ſtreaks or ſhoeing of the wheels thereof ſhall be ſet on in like manner, and ſhall be leſs than three inches in breadth, the ſum of two pence for every horſe, or other beaſt drawing the ſame; and if any of the ſtreaks or ſhoeing of any of the wheels of any ſuch carriage ſhall be ſet on with high or ſprig-headed nails, bolts, or ſcrews, or with any nails, bolts, or ſcrews not being counterſunk and flat-headed, the ſum of three pence for every horſe, or other beaſt drawing the ſame; for every horſe, mare, gelding, aſs, or mule, laden or unladen, the ſum of one penny; for every drove of oxen, cows, or neat cattle, the ſum of one ſhilling and eight pence by the ſcore, and ſo in proportion for any greater or leſſer number; for every drove of calves, ſheep, goats, lambs, or pigs, the ſum of ten pence by the ſcore, and ſo in proportion for any greater or leſs number.

The tolls may be encreaſed as herein.

XIV. Provided always, That it ſhall and may be lawful to and for any three or more of the ſaid directors, during the term of nine years, to be computed from the firſt day of May, one thouſand ſeven hundred and eighty ſeven, from time to time, at their diſcretion, to encreaſe the reſpective tolls hereby made payable at any pay-gate in each diviſion to any ſum or ſums of money, ſo as the encreaſed tolls ſhall not reſpectively exceed in each diviſion one half of the reſpective tolls herein mentioned and made payable, and from and after the expiration of the ſaid term of nine years the ſeveral and reſpective tolls herein mentioned and made payable ſhall be the ſame, and no more than what are reſpectively herein mentioned and reſerved.

Toll for cars, with wheels as herein.

XV. Provided always, That for every car, the wheels whereof ſhall be put on ſo as to turn round the axle-tree, and the axle-tree of which ſhall be fixed ſo as not to turn round with the wheels, however narrow ſuch wheels may be, the ſum of one penny only in each diviſion ſhall be demanded or taken at any ſuch gate, for every horſe, or other beaſt drawing the ſame, if the ſtreaks or ſhoeing of ſuch wheels be ſet on with counterſunk flat-headed nails, bolts, or ſcrews.

Toll for waggons, &c. with wheels as herein.

XVI. Provided alſo, That the owner or driver of any waggon, wain, cart, or carriage with four wheels, the breadth thereof not being leſs than ſix inches at the ſoal or bottom thereof, and the ſtreaks ſet on with flat-headed nails, and the fore axle thereof being ſo much longer or ſhorter than the hind axle, that the wheels of ſuch carriage ſhall roll at leaſt ten inches of the road in breadth on each ſide of ſuch carriage, and the wheels being placed at ſuch a diſ-

a diſtance from each other, that the ſpace between the middle of the one track made by the wheels of ſuch carriage on the road, and the middle of the other track ſhall not exceed ſix feet, ſhall not be obliged in any caſe to pay more than two pence toll for any ſuch waggon, wain, cart, or carriage, at any pay-gate of the ſaid road.

Matters exempted from toll.

XVII. Provided alſo, and it is hereby declared, That no perſon or perſons ſhall be charged with any of the tolls or cuſtoms aforeſaid, who ſhall paſs through any of the pay-gates to be eſtabliſhed and erected by this act, for any beaſt or carriage that ſhall carry any quantities of ſtones, gravel, or other materials for repairing of the ſaid road, or any of the roads in the pariſhes in which the ſame doth lie, nor ſhall any perſon or perſons be chargeable with the ſaid tolls or duties for any carts, cars, waggons, or other carriages loaded with corn, in ſtraw only, nor for any ploughs, harrows, or other implements of huſbandry, in order to the uſing or repairing of the ſame in the ſeveral pariſhes in which the ſaid road hereby intended to be repaired doth lie, nor ſhall any toll or duty be demanded or taken at any of the pay-gates to be eſtabliſhed and erected by this act for any horſe, mare, gelding, aſs, mule, or other beaſt going to water only, or to a ſmith's forge to be ſhod, or for any poſt horſe or carriage carrying or drawing the poſt-office mail, nor ſhall any toll or duty be demanded or taken for the horſes, or other cattle of ſoldiers paſſing that are upon their march, or for waggons, carts, cars, or other carriages attending them, or for horſes or other beaſts, waggons, carts, cars, or other carriages travelling with vagrants ſent by paſſes, or with priſoners tranſmitted from one part of the kingdom to another, any thing herein contained to the contrary notwithſtanding.

Pay gates to be erected on the ſide of the road.

XVIII. And be it further enacted by the authority aforeſaid, That it ſhall be lawful for any three or more of the ſaid directors to erect a pay-gate or pay-gates on the ſide of the ſaid road, acroſs any lane or way leading out of the ſaid road, and to build, hire, or rent a toll-houſe for every ſuch gate, and there to demand and receive ſuch tolls as are appointed by this act to be taken at any gate upon the ſaid road, and that every ſuch gate ſhall be deemed a pay-gate, within the intent and meaning of this act.

Where ſuch gates are not to be erected.

XIX. Provided always, That no gate ſhall be erected acroſs any road or lane leading into the ſaid road, or acroſs the ſaid road, ſo as to intercept the communication between any two roads repaired by preſentment, where the ſaid roads ſhall lead into the ſaid turnpike road oppoſite to, or within forty perches of each other.

A. D. 1787. Chap. 60.

Tolls but once in a day.

XX. And be it further enacted, That no perſon ſhall be liable to pay any of the ſaid tolls more than once in the ſame day, with the ſame cattle and carriage in the ſame diviſion, but that every perſon having paid ſuch toll once in any one diviſion, may during the remainder of the ſame day (every ſuch day to be computed from twelve o'clock at night till twelve o'clock the ſucceeding night) paſs and repaſs, toll free, through every pay-gate in ſuch diviſion of the ſaid road, with the ſame cattle and carriage for which ſuch toll ſhall have been paid, on producing a ticket denoting the payment of ſuch toll, and containing ſuch other matters as are herein required, reſpecting the ſame, which ticket every collector is required to give gratis, on receiving the toll, upon pain of forfeiting five ſhillings for every omiſſion or refuſal, upon conviction, before any juſtice of the peace of the county in which the offence ſhall be committed, or before any of the ſaid directors, every of whom are hereby authorized to examine into the ſame, and adminiſter oaths for that purpoſe.

Toll levied by diſtreſs, &c.

XXI. And be it further enacted by the authority aforeſaid, That if any perſon ſhall refuſe to pay the toll payable by him or her in virtue of this act, it ſhall be lawful for the collector thereof, or perſon acting as ſuch, to levy the ſame, by diſtreſs of the horſe or horſes, or other beaſt or beaſts, carriage or carriages, upon which the toll is by this act impoſed, or upon the goods or chattels of the perſon or perſons who ought to pay the ſame, and ſuch horſe or horſes, or other beaſt or beaſts, carriage or carriages, or goods and chattels may be detained until ſuch toll ſhall be paid, with the reaſonable charges of ſuch diſtreſs, and if the ſame ſhall not be paid within four days, it ſhall be lawful for the collector or perſon acting as ſuch, to ſell the ſame, rendering the overplus (if any) to the owner on demand, after payment of the ſaid toll, and the full expences of the ſaid diſtreſs and ſale.

Penalty on forcing a paſſage, or aſſaulting collectors, &c.

XXII. And be it further enacted by the authority aforeſaid, That if any perſon or perſons ſhall forcibly or wilfully go or paſs with any horſe, beaſt, or carriage through any pay-gate on the ſaid road, without paying the toll by the act required, or producing a proper ticket as aforeſaid at ſuch pay-gate, or ſhall knowingly or deſignedly aſſault or obſtruct any of the collectors or perſons employed in collecting or receiving any of the ſaid tolls, or any otherwiſe, in the execution of his or their employment, of receiver or collector, or ſhall forge, counterfeit, or alter, or ſhall deliver to, or receive from any other perſon or perſons any note or ticket, with an intent to avoid the payment of any of the ſaid tolls, or any part thereof, every perſon ſo offending, being convicted thereof,

of, by the oath of one credible witneſs, before any juſtice of the peace, for every ſuch offence ſhall forfeit and pay the ſum of ten ſhillings, and it ſhall be lawful for every collector or perſon acting as ſuch, and all other perſons by him required to aſſiſt in that reſpect, to ſeize any horſe or horſes, or other beaſt or beaſts, carriage or carriages, with all goods thereon, and the driver or drivers, attendant or attendants thereof, and to bring them before any juſtice of the peace, who is hereby directed to enquire into ſuch offence; and if upon conviction before ſuch juſtice, upon the oath of any one credible witneſs, the party or parties complained of, ſhall not pay ſuch penalty, together with the tolls that ſhall be due, it ſhall be lawful for ſuch juſtice, and he is hereby required by warrant, under his hand and ſeal, to cauſe the horſe or horſes, or other beaſt or beaſts, carriage or carriages, or goods ſo diſtrained, to be ſold for payment of ſuch tolls and penalties, and the charges of ſeizing and keeping the ſame, and of ſuch ſale rendering the overplus (if any) upon demand to the owner or owners of the ſame, or to the perſon or perſons under whoſe care, or in whoſe poſſeſſion the ſame reſpectively was or were when ſo ſeized as aforeſaid, or if no ſufficient diſtreſs ſhall have been ſeized, to commit ſuch owner or owners, or other perſon or perſons to the common gaol, there to remain without bail or mainprize, until ſuch fine and penalties, tolls, and charges be paid.

Tickets.

XXIII. And be it further enacted by the authority aforeſaid, That every ticket to be given as aforeſaid, by any collector for any carriage which is ſubject to different tolls, in reſpect to the different breadths or ſhoeings of the wheels, ſhall truly ſpecify the ſum received, the number of horſes or other beaſts drawing the ſame carriage, and the breadth of the wheels, that is to ſay, whether more than four inches or leſs, whether under four and not leſs than three inches, or whether leſs than three inches, and alſo whether flat ſhod, or ſhod with high or ſprig-headed nails, bolts or ſcrews; and if any ticket ſhall not ſpecify all the ſaid matters truly, the collector of the toll at the gate where ſuch ticket ſhall have been given, ſhall forfeit the ſum of ten ſhillings for every ſuch offence, upon conviction, by the oath of one credible witneſs before any juſtice of the peace, or one of the directors aforeſaid, and in caſe of not paying the ſame immediately, ſhall be committed by warrant under the hand and ſeal of ſuch juſtice, to the common gaol or houſe of correction, there to be kept to hard labour for the ſpace of one month, or until ſuch fine ſhall be paid.

Cars, &c. to be ſtopped till wheels are meaſured, &c.

XXIV. And be it further enacted by the authority aforeſaid, That every collector or other perſon acting as ſuch ſhall have power

A. D. 1787. Chap. 60.

power to detain at any pay-gate, every car, cart, or other carriage, whereon the toll is payable, according to the breadth of the ſtreaks, or ſhoeing of the wheels, and to meaſure the ſame, and if any driver or other perſon ſhall hinder or refuſe to permit ſuch collector or ſuch other perſon to meaſure the wheels of any ſuch car, or carriage, and ſhall be convicted thereof upon the oath of any one credible witneſs, before any juſtice of the peace, every ſuch perſon ſo offending ſhall forfeit the ſum of ten ſhillings, to be levied by diſtreſs and ſale of the ſaid car, or other carriage, and the horſe or horſes, or other beaſts drawing the ſame, and the goods thereon by warrant under the hand and ſeal of ſuch juſtice, rendering the overplus (if any) after deducting the ſaid fine and the expences of ſuch diſtreſs and ſale to the owner on demand.

Penalty on owners, &c. of land permitting perſons to paſs through the ſame to avoid paying toll.

XXV. And be it further enacted by the authority aforeſaid, That if any perſon or perſons, owning, renting, or occupying any land near unto any pay-gate eſtabliſhed or erected, or to be erected in purſuance of this act, ſhall for gain, reward, or otherwiſe, knowingly, or willingly, permit any perſon or perſons whatſoever to paſs through any gate, paſſage, or way with any horſe, beaſt, cattle, or carriage, liable to toll on paſſing through any gate on the ſaid road to avoid the payment of the toll hereby appointed to be paid, and be thereof convicted upon the oath of any one credible witneſs, before any juſtice of the peace, every ſuch perſon ſhall forfeit the ſum of forty ſhillings for every ſuch offence, to be levied by diſtreſs and ſale of ſuch offenders goods by warrant under the hand and ſeal of ſuch juſtice, rendering the overplus (if any) to the owner, the charges in taking and diſpoſing of ſuch diſtreſs being firſt deducted thereon.

Truſtees borrowed 9000l.

XXVI. And whereas the truſtees appointed to carry into execution the ſaid recited former acts of Parliament, have been obliged to borrow ſeveral ſums of money, amounting together to the ſum of nine thouſand pounds for the purpoſes directed by the ſaid acts, for ſecuring whereof debentures have been iſſued, and there is ſome arrear of intereſt now due on the ſaid debentures, and the ſame truſtees have been obliged to borrow from ſundry perſons, ſeveral other ſums of money to the amount of about five hundred pounds, occaſioned by the inſolvency of the late treaſurer, which debt ſtill remains due: be it therefore enacted by the authority aforeſaid, That all and every ſecurity and ſecurities heretofore paſſed, and made for ſecuring the ſaid ſeveral debts due, and ſecured on the credit of the ſaid former acts, ſhall remain a charge upon the tolls of the ſaid road, and the intereſt due, and to be

and 500l.

ſaid debts and intereſt to be paid.

due

due on the ſaid debentures, ſhall be paid out of the ſaid tolls in preference of every other charge or occaſion.

XXVII. And whereas the tolls to be collected by virtue of this act, will not at preſent be ſufficient for the payment of the arrear of intereſt due on the debentures iſſued on the credit of the ſaid former acts, and for the payment of the other ſums of money borrowed on the credit of the ſaid former acts, and alſo for the proper and immediate repairing and widening of the ſaid road, and other neceſſary expences attending the ſame: be it therefore further enacted by the authority aforeſaid, That any three or more of the ſaid directors ſhall and may, and are hereby empowered, from time to time, as occaſion ſhall require, to raiſe and borrow ſuch ſum and ſums of money, not exceeding in the whole the ſum of three thouſand pounds ſterling, as they ſhall judge neceſſary towards diſcharging the ſaid arrear of intereſt, and other debts due on the credit of the ſaid former acts, and towards defraying the immediate expences to be incurred by virtue of this act, and that for all ſuch ſums ſo to be borrowed, bills intitling the bearers to the amount of the ſums therein ſpecified, and declaring ſuch amount to be payable on the firſt day of May, and firſt day of November, which ſhall next happen, after the end of three years from the reſpective dates of ſuch bills, ſhall be iſſued and ſigned by the treaſurer for the time being, and ſigned by, and ſealed with the ſeals of three or more of the ſaid directors, and that ſuch bills ſhall bear ſuch intereſt from the date thereof, as ſhall be agreed upon between the ſaid directors and the lender or lenders, not exceeding the rate of ſix pounds by the hundred by the year, and that for ſuch ſum ſo to be borrowed by the ſaid directors as aforeſaid, there ſhall be paid by the treaſurer for the time being, by and with the order and direction of three or more of the ſaid directors, every firſt day of May and every firſt day of November after the reſpective dates of ſuch bills, to the holders thereof, ſuch intereſt as ſhall be ſo agreed upon, in full to the ſaid days ſo appointed for the payment of ſuch intereſt, without any fee or charge whatſoever, and free from all deductions, defalcations, and abatements, until the principal ſums therein mentioned be reſpectively paid at one payment; and that all ſuch bills as ſhall be ſo iſſued and ſigned ſhall be numbered in arithmetical progreſſion, beginning with number one, until the whole thereof ſhall be numbered; provided that no ſuch bill ſhall be iſſued for leſs than fifty pounds, or for more than one hundred pounds.

Directors empowered to borrow 3000l.

Bills to be iſſued.

XXVIII. And be it further enacted by the authority aforeſaid, That the tolls of the ſaid road impoſed by this act, ſhall be in

Application of the tolls.

A. D. 1787. Chap. 60.

the firſt place laid out in paying the intereſt of the ſaid former debentures, and then in diſcharge of the intereſt upon the ſaid new bills, until the ſame be payable, and then in paying the principal of ſuch bills, and the reſidue of ſuch tolls, or ſo much thereof as ſhall be neceſſary in repairing and widening the ſaid road, and rendering the ſame more convenient to travellers, and in the payment of the neceſſary officers, and in defraying the other expences attending the ſaid road, and if any redundancy ſhall be after ſatisfying the purpoſes aforeſaid, then in diſcharge of the ſaid debentures.

Application of ſaid 3000l.

XXIX. And be it further enacted by the authority aforeſaid, That the ſaid money, not exceeding three thouſand pounds, ſo to be borrowed as aforeſaid, ſhall be applied towards the payment of the arrear of intereſt due on the debentures heretofore iſſued on the credit of the ſaid former acts, and towards payment of the other ſums of money borrowed on the credit of the ſaid former acts, and in making compenſation or ſatisfaction to the owners or occupiers of contiguous grounds, for damages or loſſes to be by them ſuſtained by virtue of this act, and that the reſidue of ſuch money (if any) ſhall be applied and diſpoſed of in the immediate repair of the ſaid road.

Treaſurers to diſcharge the principal ſums for which ſuch bills were iſſued as they become due.

XXX. And be it further enacted by the authority aforeſaid, That the treaſurer for the time being, by and with the order and direction of three or more of the ſaid directors, ſhall, when and as the principal ſums for which ſuch bills ſo to be ſigned and iſſued as aforeſaid ſhall become due and payable, then immediately diſcharge the ſame, with all intereſt due thereon, on demand made thereof, in preference to any other claim or demand whatſoever on the ſaid directors or the treaſurers by virtue of any warrant or order of the ſaid directors, or otherwiſe howſoever, ſave the intereſt of the ſaid old debentures, and that the holder of ſuch bill or bills ſhall, upon payment thereof as aforeſaid, deliver up his or their ſeveral and reſpective bills to the ſaid treaſurer to be cancelled, which he is hereby required to cancel accordingly, and the intereſt of ſuch bills reſpectively ſhall ceaſe from the day whereon the principal ſums therein ſhall reſpectively be made payable, unleſs the ſaid treaſurer ſhall on demand thereof made on that day, refuſe or decline paying ſuch principal ſum, with the intereſt then due thereon; but in caſe of ſuch demand and refuſal, or declining on that day ſuch bill or bills ſo demanded, ſhall bear intereſt at the rate therein expreſſed until paid, and the lord chancellor, or lord keeper, or commiſſioners of the great ſeal, may, upon a petition, and hearing the parties in a ſummary way,

Proceedings where principal and intereſt is refuſed to be paid.

way, make ſuch order for ſequeſtering the tolls for the payment of the creditors, as to juſtice ſhall pertain.

No ſums to be diſburſed without an order of three directors.

XXXI. And be it further enacted by the authority aforeſaid, That the treaſurer appointed by virtue of this act, ſhall not pay or diſburſe any ſum or ſums of money, for the purpoſes in this act mentioned, unleſs by virtue of an order or orders, in writing, ſigned by three or more of the ſaid directors directed to him for that purpoſe, and that ſuch order and orders ſhall be full and ſufficient voucher and vouchers for his paying any ſuch ſum or ſums of money.

Collectors to be appointed,

XXXII. And be it further enacted by the authority aforeſaid, That it ſhall be lawful for three or more of the ſaid directors from time to time to appoint as many collectors as ſhall be neceſſary for receiving the tolls at the pay-gates eſtabliſhed and directed by virtue of this act, at ſuch ſalaries or wages as ſhall be approved of by three or more of the ſaid directors, not exceeding the rate of twenty pounds by the year for every collector, and from time to time to remove any collector or collectors at will and pleaſure of ſuch directors, and to appoint other collector or collectors in the ſtead of ſuch collector or collectors ſo removed, and every ſuch collector ſhall pay the monies by him collected or received to the treaſurer once at leaſt in every month, and as much oftener as he ſhall be thereunto required by any one or more of the ſaid directors, and ſhall alſo upon oath, if thereunto required by any one or more of the ſaid directors (which oath any one or more of the ſaid directors is, and are hereby empowered to adminiſter) give in from time to time to the ſaid directors a true, exact, and full account in writing of all monies by him collected or received by virtue of this act, or by reaſon of his ſaid employment; and if any ſuch collector ſhall refuſe or omit ſo to do, and ſhall be thereof convicted upon the oath of any one credible witneſs, before any juſtice of the peace, it ſhall be lawful for ſuch juſtice to commit ſuch collector to gaol, there to remain without bail or mainprize, until he ſhall give in ſuch account upon oath, and pay all ſuch monies as he ſhall have received by virtue of this act.

20l. each per annum,

ſums collected paid to treaſurer monthly, or as often as required by directors; accounts thereof on oath.

Tolls may be leaſed or farmed.

XXXIII. Provided always, and be it further enacted by the authority aforeſaid, That any three or more of the ſaid directors, if they ſhall think fit, and they are hereby empowered, on fourteen days notice being given in the Dublin Gazette, or any two Dublin newſpapers for that purpoſe, to leaſe or farm by the year, for any time not exceeding three years, nor leſs than one year, the tolls, or any part thereof by this act payable, to any perſon or

persons at, or for the largest yearly sum that can be got for the same; provided such tolls shall be let by publick cant, and that the agreement be put in writing, and signed and sealed by the party taking the same, and that the money be made payable monthly, and that sufficient security, to be approved by three of the said directors, be given for the regular payment thereof, and that one months rent be paid in advance.

Same powers to collectors appointed by persons taking tolls by lease as to these appointed by said directors, except as herein.

XXXIV. And be it further enacted by the authority aforesaid, That every person appointed to receive the toll at any pay-gate on the said road by any person or persons taking the same by lease, shall have all and singular the like powers and authorities, and be subject to and under all and singular the like regulations, penalties, and restrictions, as any collector appointed by the said directors, can or shall have or be subject to, by virtue of this act, except as to paying the tolls collected to the treasurer, and accounting for the same.

Any collector permitting a carriage, &c. to pass without paying toll or having a certificate, forfeit 40s.

XXXV. And be it further enacted by the authority aforesaid, That if any collector or toll-gatherer, whether appointed by the said directors, or by any person taking any of the said tolls by lease or contract, or any person acting as such, shall permit any carriage, horse or beast, to pass through any pay-gate without payment of the toll payable for the same by virtue of this act, or a proper certificate as afore directed, being produced therewith, and shall omit to seize such carriage or beast, or shall delay to proceed to have the penalties levied as the law directs for such offence, every person so offending, shall upon conviction thereof before any one justice of the peace, forfeit the sum of forty shillings; and on non-payment thereof, shall be committed by warrant under the hand and seal of such justice to the common gaol, or house of correction, there to remain without bail for any time not exceeding six months, or until the said fine be paid.

Expenditures accounted for on oath.

XXXVI. And be it further enacted by the authority aforesaid, That the expenditure of all money directed to be laid out for the purposes of this act, shall be accounted for upon oath before the said directors, or any three of them, which oath any of the said directors is hereby empowered to administer, specifying the particular manner in which every part of it shall have been expended, and such account shall be laid before the said trustees, with copies of all orders of expenditure made by the said directors once at least in every three months, and as much oftener as any seven or more of the said trustees shall require.

Persons not accounting forfeit double the sum.

XXXVII. And be it further enacted by the authority aforesaid, That if any person to whom the expenditure of any of the said money

money shall be entrusted, shall not account for the same in manner aforesaid, within one month after he shall be thereunto required by any one of the said directors, or any seven of the said trustees, he shall forfeit double the sum which he shall be so required to account for, to be recovered by civil bill, at the suit of the said trustees.

XXXVIII. And be it further enacted by the authority aforesaid, That every commissioner who shall be chosen and appointed by the directors pursuant to this act, shall, and do before he shall act as a commissioner under this act, take and subscribe an oath in the words following, to wit,

Commissioner's oath.

I A. B. do solemnly swear, that I will honestly and diligently execute the office of a commissioner of the road leading from Dublin to Kilcullen, and that I will according to the best of my skill and knowledge, execute all lawful orders given to me by the directors of the said road, and that I will when called upon by the said directors, or any three of them, account for all money which shall be confided to me by the said directors, or by me received, by virtue of this act,

So help me God.

Which oath any three of the said directors assembled together, are hereby empowered and required to administer to such commissioner.

Meetings of commissioners, and their duty,

XXXIX. And be it further enacted by the authority aforesaid, That the said commissioners, or any two of them, shall once at least in every week, or oftener, if required by the said directors, or any of them, meet on the said road, and shall see that all orders, and works directed and ordered by the said directors, be properly executed and performed, and shall make returns and reports when required from time to time to the said directors of the state, nature, and circumstances of the said road, and shall remove all nuisances, encroachments, and obstructions on the said road, and shall superintend all workmen and labourers working and labouring on the said road, and pay them their wages, but subject to the orders of the said directors, and such commissioners shall keep three books, one containing all the proceedings of the trustees, another containing all the proceedings of the said directors, and a third containing a journal of all their own proceedings, and shall attend all meetings of the said directors and trustees, if so required; and if any commissioner shall refuse or neglect to perform his office of commissioner as required by this act, and shall be thereof convicted, upon the oath of any two or more credible witnesses, before

3 books to be kept,

commissioners not acting forfeit 5*l.*

A. D. 1787. Chap. 60.

any juſtice of the peace, every ſuch commiſſioner ſhall forfeit the ſum of five pounds for every ſuch offence, to be levied by diſtreſs and ſale of ſuch commiſſioners goods, by warrant under the hand and ſeal of ſuch juſtice, rendering the overplus, if any, to ſuch commiſſioner.

Commiſſioners, &c. empowered to dig for gravel, &c.

XL. And be it further enacted by the authority aforeſaid, That every commiſſioner, or other perſon appointed by any three or more of the ſaid truſtees, to make, gravel, repair, or ſuperintend the ſaid road, or any part of it, ſhall have full power and authority to dig for, ſearch, and carry away any gravel, ſtones, or other materials which may be wanted for the uſe of the ſaid road, and to make drains in order to carry off water from, or prevent its injuring the ſaid road, on or through the lands of any perſon, and that every ſuch commiſſioner or perſon ſo appointed, ſhall make ſatisfaction to the owners or occupiers of the land for the damage which may be done thereby, in like manner, and under the like regulations as is and are enacted, with reſpect to damages done by overſeers appointed by the preſentments of grand juries.

Satisfaction to owners of lands.

Matters which are not to be done on or near the road.

XLI. And be it further enacted by the authority aforeſaid, That if any perſon ſhall build any houſe, or part of a houſe within fifty feet of the center of the ſaid road, except in a corporate or borough town, or ſhall build any wall, or make any ditch within thirty feet of the center of the ſaid road, or ſhall make or have any way or paſſage from the ſaid road into the lands adjoining, without placing a gutter or arch underneath ſuch way or paſſage, as deep as the drain or ditch over which it is or ſhall be made, ſo as to allow all water which may at any time be therein, full room to paſs, or ſhall burn, or permit or ſuffer to be burnt on his or her land bricks or weeds, or vegetable ſubſtance for aſhes within one hundred feet of the center of the ſaid road, every ſuch perſon ſhall upon conviction thereof, before any juſtice of the peace, or upon the view of ſuch juſtice forfeit the ſum of forty ſhillings, and if any perſon ſhall keep, or have in his or her poſſeſſion any cur-dog, maſtiff, or bull-dog at any houſe within fifty yards of the ſaid road without a block of wood of five pounds weight at the leaſt faſtened to the neck of every ſuch dog, or ſhall winnow, or lay out for winnowing any corn on the ſaid road, or ſhall lay any ſtraw, dung, or rubbiſh thereon, or ſhall ſcrape the ſame without the order of a director or commiſſioner, or ſhall lay the ſcouring or earth of any ditch or drain, or any turf on the ſaid road, and let it lie there for more than the ſpace of twenty four hours, or ſhall leave on any part of the ſame between incloſure and incloſure, or permit to be left thereon, oppoſite or near to his or her houſe any

carriage whatſoever, or any plough or harrow without the horſe or horſes or other beaſt or beaſts being harneſſed thereto, unleſs ſuch carriage as ſhall be accidentally broken down there, and cannot be removed without repair, or ſhall ſpread out any linen, blanket, or winnow ſheet within one hundred feet of the center of ſaid road, or ſhall beat or dry any flax, or leave any timber or other matter, or any ſtones, ſand, or lime without permiſſion of the ſaid directors, or any three of them aſſembled together, on the ſaid road, except for the uſe of the ſaid road, or ſhall leave or permit to be left the carcaſe of any horſe or beaſt, or ſkin, or permit the ſame to be ſkinned on the ſaid road, or within one hundred yards of the center thereof, except in a houſe or yard encloſed with walls, or ſhall lead or drive any car or carriage, with timber, boards, or iron laid acroſs, ſo as that either end thereof ſhall project beyond the wheels, or ſhall drag any timber or mill-ſtones along any part of the ſaid road without being ſupported by wheels from touching the ſame, or ſhall erect any ſign-poſt, or may-pole, or may-buſh on any part of the ſaid road, or ſhall place or erect any turf-ſtack, every perſon ſo offending ſhall forfeit the ſum of twenty ſhillings upon conviction before any juſtice of the peace by the oath of one credible witneſs, or upon the view of ſuch juſtice.

Turf, &c. laid on the road, forfeited.

XLII. And be it further enacted by the authority aforeſaid, That all turf, dung, dirt, ſtraw, ſtones, rubbiſh, gravel, ſand, or lime which ſhall be laid on the ſaid road, ſhall be and is hereby declared to be forfeited to the ſaid directors, and to be their ſole property, and ſhall be ſold by them for the uſe of the ſaid road, or otherwiſe diſpoſed of by them as they ſhall think fit; and that if any perſon not authorized by the ſaid directors ſhall draw away any part thereof, ſuch perſon ſhall be deemed to have feloniouſly ſtolen the ſame, and ſhall be proſecuted and puniſhed as any perſon feloniouſly ſtealing like goods being the private property of another.

1s. penalty for each car load of ſcouring or earth taken away by directors, &c. for every day it remained on the road.

XLIII. And be it further enacted by the authority aforeſaid, That for every car load of ſcouring or earth thrown out of any drain or ditch on the ſaid road which ſhall have remained thereon, and which ſhall be drawn away by the ſaid directors or commiſſioners, or by their order, the owner or occupier of the ſaid land which ſuch drain or ditch divides from the ſaid road, ſhall forfeit the ſum of one ſhilling for every day, the ſame ſhall have remained thereon upon conviction in manner aforeſaid.

Corn, &c. laid on the road forfeited to any perſon.

XLIV. And be it further enacted by the authority aforeſaid, That it ſhall and may be lawful for every perſon whomſoever, to take

A. D. 1787. Chap. 60.

take and carry away and convert to his or her uſe any corn which ſhall be laid on the ſaid road for the purpoſe of being winnowed, or ſhall be winnowing thereon, or remain thereon after being winnowed, together with the ſacks wherein the ſame may happen to be, and alſo all timber which ſhall be left on any part of the ſaid road, and ſhall have remained therein for ſeven days, not having been brought or kept by order of the ſaid directors, or for the uſe of the ſaid road, without the let, ſuit, trouble or hinderance of any perſon whatſoever.

Walls built as herein may be pulled down, &c.

XLV. And be it further enacted by the authority aforeſaid, That it ſhall and may be lawful to and for any commiſſioner to pull down, or fill up, and level any wall, drain, or ditch, or to cauſe the ſame to be pulled down, filled up, or levelled, which ſhall be built, or made, or begun to be built and made, after the paſſing of this act, within thirty feet of the center of the ſaid road, and to take up any way or paſſage from the ſaid road, into any field or land adjoining, which may obſtruct the free paſſage of water, and to remake the ſame, by building a gutter, or ſewer, or arch therein, at a ſufficient depth, and to ſcower and clear away obſtructions which may happen, or be made, in any drain for carrying away water from the ſaid road, or for preventing its injuring the ſame, and to ſcour and cleanſe the ditches which ſhall encloſe the ſaid road, and to pull down and remove any ſign-poſt, which ſhall be erected contrary to this act, firſt obtaining a warrant under the hand and ſeal of any magiſtrate, or any of the ſaid directors for ſo doing, and to levy the expence thereof, by diſtreſs and ſale of the goods of the offender, or of the owner, or occupier of the land wherein ſuch way, paſſage, or drain ſhall be, rendering the overplus (if any) on demand.

paſſages, &c. drains altered,

ditches ſcoured, ſign-poſts pulled down.

Grand juries to preſent houſes, &c.

XLVI. And be it further enacted by the authority aforeſaid, That it ſhall and may be lawful for the grand jury, at any aſſizes or quarter ſeſſions, to preſent any houſe or part of a houſe, or lime kiln to be pulled down, which ſhall be built contrary to this act, and that the expences of ſo doing be levied off the goods and chattels of the offender, and that it ſhall be lawful for any perſon to kill any dog which ſhall be kept contrary to this act, without being ſued or proſecuted for ſo doing.

dogs may be killed.

Penalty on commiſſioners neglecting their duty.

XLVII. And be it further enacted by the authority aforeſaid, That if any commiſſioner ſhall omit to apply for any ſuch warrant as aforeſaid, for forty-eight hours after he ſhall have been informed, or have ſeen any of the ſaid offences or matters, or having obtained ſuch warrant, ſhall omit for forty-eight hours to execute the ſame, unleſs prevented by ſickneſs or ſeverity of weather,

or

or ſhall omit to apply at the next enſuing ſeſſions or aſſizes, for ſuch preſentment as aforeſaid, or ſhall delay, or neglect to ſeize, proſecute for, and levy any of the penalties for offences againſt this act, which ſhall come to or happen within his knowledge, view, or information, he ſhall forfeit the ſum of five pounds, for every ſuch omiſſion, delay, or neglect, upon the conviction thereof, before any juſtice of the peace, or director, upon the oath of any one credible witneſs.

Penalty on reſiſting any officer.

XLVIII. And be it further enacted by the authority aforeſaid, That in caſe any perſon or perſons ſhall reſiſt or make forceable oppoſition againſt any perſon or perſons employed in the due execution of this act, or ſhall make or attempt to make any reſcue of the cattle, carriage, or other goods diſtrained by virtue of this act, every ſuch perſon offending therein, and being convicted thereof before any juſtice of the peace, by the oath of one credible witneſs, ſhall for every ſuch offence forfeit any ſum not exceeding five pounds, nor leſs than twenty ſhillings, at the diſcretion of ſuch juſtice, and in caſe the ſame ſhall not be immediately paid, ſuch juſtice is hereby empowered and required to commit ſuch offender to the common gaol, or houſe of correction, there to remain for any time not exceeding one month, unleſs the ſaid forfeiture ſhall be ſooner paid.

Monies, &c. payable by ſaid acts to ſaid truſtees ſhall be handed over to the truſtees hereby appointed,

XLIX. And be it further enacted by the authority aforeſaid, That all monies which ſhall have ariſen, or may ariſe by virtue of the ſaid recited acts hereby repealed, and ſhall be payable to the truſtees thereby appointed, or be in their hands, or in the hands of their treaſurer, together with all ſecurities for money due, or to be due to them as truſtees of the ſaid road, and all gates, houſes, and other property of the ſaid truſtees, ſhall from the ſaid firſt day of May, in the year one thouſand ſeven hundred and eighty-ſeven, be veſted in, belong, and be paid and handed over by them to the ſaid truſtees hereby conſtituted for the purpoſes of this act; and that any agreement or leaſe for ſetting the tolls of the ſaid road, or any part thereof, which may have been made after the firſt day of March, one thouſand ſeven hundred and eighty-ſeven, by the truſtees appointed by the ſaid repealed acts, and all contracts whatever for repairing the ſame, ſhall be null and void.

agreements made by them after 1 March 1787, void.

How fines, penalties and forfeitures are to be levied, &c.

L. And be it further enacted by the authority aforeſaid, That all fines, penalties, and forfeitures, impoſed for any offence committed againſt this act, the manner of levying and applying which is not herein particularly directed, ſhall and may be levied by diſtreſs and ſale of the offenders goods by warrant under the hand and ſeal of the juſtice, or director, before whom the offender

A. D. 1787. Chap. 60.

ſhall be convicted by the oath of one credible witneſs, and in caſe of non-payment thereof, every ſuch offender ſhall be committed by ſuch juſtice by warrant under his hand and ſeal to the common gaol or houſe of correction, there to remain without bail or mainprize, for any time not exceeding three months, or until the ſaid fine, forfeiture, or penalty be paid, and every ſuch fine, forfeiture and penalty when paid, ſhall be applied by the ſaid directors, in aid of the tolls, towards the uſe of the ſaid road, and in rewarding the informer or parties convicting, and the conſtables, or the perſons aſſiſting as to the ſaid directors, or any three of them ſhall ſeem proper.

application.

Oaths and affirmations.

LI. And be it further enacted by the authority aforeſaid, That every juſtice of the peace ſhall have power within his juriſdiction to adminiſter all oaths, which are hereby required or directed, or which may be neceſſary for the purpoſes of this act, and that in all caſes where any oath is preſcribed or mentioned in this act, the affirmation of the party, if he or ſhe be a quaker, ſhall and may be made or taken in the place of ſuch oath, and if any perſon ſhall take or make any oath or affirmation preſcribed or empowered to be taken, and given by virtue of, or in purſuance of this act, or for the purpoſes of carrying this act into execution, and ſhall wilfully ſwear or affirm falſely therein, or ſhall ſuborn any perſon or perſons to ſwear or affirm falſely therein, every ſuch perſon ſhall reſpectively upon conviction ſuffer the pains and penalties, by the ſeveral ſtatutes now in being, or by law preſcribed againſt perſons guilty of wilful and corrupt perjury, or of ſubornation of perjury.

Diſtreſs, &c. not deemed unlawful for want of form.

LII. And be it further enacted by the authority aforeſaid, That where any diſtreſs ſhall be made for any ſum or ſums of money to be levied by virtue of this act, the diſtreſs itſelf ſhall not be deemed unlawful, nor the party or parties making the ſame be deemed a treſpaſſer or treſpaſſers on account of any default or want of form in any proceedings relating thereto, nor ſhall the party or parties diſtraining be deemed a treſpaſſer or treſpaſſers *ab initio*, on account of any irregularity which ſhall be afterwards done by the party or parties diſtraining, but the perſon or perſons aggrieved by ſuch irregularity, may recover full ſatisfaction for the ſpecial damage in an action on the caſe.

Truſtees not to have any place of profit out of the tolls.

LIII. Provided always, and be it further enacted by the authority aforeſaid, That no perſon or perſons appointed, or to be appointed by this act, a truſtee or truſtees for putting this act into execution, ſhall have, or accept of any place of profit ariſing out of or by reaſon of the toll or duty by this act laid or granted,

but ſuch perſon or perſons ſhall be incapable from the time of accepting and continuing to enjoy ſuch place of profit of acting as a truſtee.

LIV. And whereas the ſaid road is in many places too narrow, and is thereby dangerous, and productive of delay to travellers, and it is rendered more expenſive and difficult to keep the ſame in repair, and it will be expedient to widen the ſame, and in many places to turn the ſame, for avoiding hills, and taking off inconvenient angles and windings: be it therefore further enacted by the authority aforeſaid, That it ſhall be lawful for any three of the ſaid directors to take by leaſe, or to purchaſe from any perſon or perſons, bodies politick or corporate, ſo much of the ground contiguous to the ſaid road, as may be neceſſary to widen the ſame, to the breadth of ſixty feet, and to make fences and ditches thereto, and alſo to take by leaſe, ſuch ground as may be neceſſary for altering or turning ſuch parts of the ſaid road as may require to be altered at ſuch yearly rent as they can agree for.

Directors empowered to widen the road.

LV. And be it further enacted, That it ſhall and may be lawful for all bodies politick and corporate, corporations aggregate or ſole, executors, adminiſtrators, truſtees, and guardians, not only on behalf of themſelves, but alſo on behalf of *ceſtui que* truſts, infants or iſſue unborn, lunaticks, ideots, *feme coverts*, or other perſons, and for all *feme coverts* ſeized in their own right, and for all perſons having an eſtate for life only, and for all and every perſons who are or ſhall be ſeized, poſſeſſed of, or intereſted in any ground which ſhall be neceſſary for the purpoſes aforeſaid, to ſell and convey for ever, or to demiſe the ſame to the ſaid directors for ever, or for nine hundred and ninety-nine years, or during their reſpective intereſt, for ſuch ſums, or at ſuch yearly rent as may be agreed on; and if any ſuch bodies politick and corporate, corporations, executors, adminiſtrators, guardians, or other perſons ſhall refuſe to convey or demiſe the ſame in manner aforeſaid, at ſuch rent as ſhall be offered by the ſaid directors, or ſhall not produce a clear right to demiſe the ſame to the ſatisfaction of the ſaid directors, or by reaſon of abſence ſhall be prevented from treating or agreeing with the ſaid directors, it ſhall be lawful for the ſaid directors, or any three of them, and they are hereby required to have the value or the yearly rent thereof (as the caſe may be) enquired into, and aſcertained upon the oaths of twelve indifferent men of the county, wherein the ſame is ſituate in manner herein mentioned, that is to ſay, they ſhall cauſe a notice to be ſerved at the houſe of the owner of the inheritance

Perſons empowered to ſet lands to them for the purpoſe of widening the road,

valued by a jury if occaſion.

A. D. 1787. Chap. 60.

of the ſaid ground if reſident in Ireland, or of his guardian, if an infant, and of the tenant or perſon in the poſſeſſion or occupation of any ſuch land or tenement, ſetting forth the length and breadth of the ground in his or her occupation intended to be taken for the purpoſes of this act, and that they will on a day to be mentioned in ſuch notice, not leſs than thirty days diſtant, proceed to have the price or rent to be payable by them for the ſame, enquired into, and aſcertained by the oaths of twelve indifferent men, naming the place where ſuch enquiry is to be made, and the ſaid directors are hereby empowered to iſſue their warrant to the ſheriff of the county where ſuch ground, land or tenements ſhall lie, requiring him to ſummon thirty-ſix indifferent men of the county, to appear before them at ſuch time and place as ſhall be mentioned in ſuch warrant, for the purpoſe of aſcertaining and valuing the rent thereof, purſuant to this act, and the ſaid ſheriff is hereby required to ſummon and return ſuch thirty-ſix perſons, and out of them, or out of ſuch of them as ſhall appear, the ſaid directors ſhall cauſe twelve to be ſworn for the purpoſes aforeſaid, and for a default of a ſufficient number appearing, the ſaid ſheriff ſhall return ſo many of the ſtanders by as ſhall be neceſſary to make up the number of twelve to ſerve on ſuch jury, and in caſe there ſhall not be a ſufficient number to make up a jury, or no jury ſhall be made up, a freſh warrant may be iſſued, and like notices be ſerved again for the ſaid purpoſe, and ſo often as the caſe ſhall happen, provided the day to be ſpecified in every notice ſo to be ſerved again, need not be more than ten days diſtant.

Challenges but not to the array,

directors empowered to fine the ſheriff, &c.

LVI. And be it further enacted by the authority aforeſaid, That all perſons intruſted ſhall from time to time have their lawful challenges, but not to challenge the array of the panel, againſt any of the ſaid jurymen when they come to be ſworn, and any three or more of the ſaid directors acting in the premiſes, ſhall have power from time to time to impoſe any reaſonable fine or fines on ſuch ſheriff, bailiffs, or agents making default in the premiſes, and on any of the perſons that ſhall be ſummoned, and returned on ſuch jury, and who ſhall not appear, or who ſhall refuſe to be ſworn on the ſaid jury, or to give their verdict in any manner wilfully neglecting their duty therein contrary to the true intent and meaning of this act, and on any of the perſons who being required to give evidence touching the premiſes, ſhall refuſe to be examined, or to give evidence, and from time to time to iſſue their warrant to levy ſuch fine and fines off the goods and chattels of ſuch perſon and perſons ſo fined, ſo as that no ſuch fine ſhall exceed the ſum of forty ſhillings for any one offence.

LVII. And

LVII. And be it further enacted by the authority aforesaid, That the price to be ascertained, if the directors choose to purchase, shall be then paid, and if they shall choose a demise, that the rents so to be agreed for or assessed as aforesaid, shall be paid from time to time as the same shall become due out of the tolls of the said road by quarterly or half yearly payments to the person or persons who shall be entitled thereto, the first payment thereof to begin and be made at the end of three or six months next after such ground shall be taken by the said directors as aforesaid, and such person or persons entitled to such rents, shall during the continuance of this act have the same estate and interest in such rents as they would have had in the said grounds in case this act had never been made, and in default of payment thereof by the said directors within thirty days after the same shall become due being demanded of the treasurer, it shall and may be lawful for the person or persons who shall from time to time be entitled to the said rents, or any of them, to commence or prosecute one or more actions at law in the case, or in debt against the treasurer on account of such rent, and shall and may upon such action or actions recover the money then due, together with his, her, or their full costs of suit, and have such remedies for the same as are allowed by law in other cases, which said money and costs so recovered, when paid, shall be allowed to such treasurer in his account, and if any of the said rents shall at any time be in arrear and unpaid for the space of six calendar months after the same ought to be paid, a court of equity upon application in manner herein after mentioned shall appoint a receiver to receive so much of the tolls as shall be sufficient to pay the same, together with such fees or salary as shall be appointed by the court for such receiver, as also the necessary costs out of pocket of such application.

The price or rent paid out of tolls,

actions at law against the treasurer in case of non-payment of rent,

court of equity to appoint a receiver of the tolls in case of such non-payment.

LVIII. And be it further enacted by the authority aforesaid, That such order of a court of equity as aforesaid shall be made upon petition and affidavit after reasonable time given to shew cause.

Such order made upon a petition and affidavit.

LIX. And be it further enacted by the authority aforesaid, That as soon as an assessment shall be made as aforesaid by any jury, it shall be lawful for the said directors, and any person or persons by them, or any three of them, employed to take possession of the ground so assessed, and the sheriff is hereby required upon demand to give them the possession thereof.

Directors to take possession after assessment.

LX. And be it further enacted by the authority aforesaid, That it shall and may be lawful to and for the said directors, or any

Prosecution, &c. in name of the treasurer,

A. D. 1787. Chap. 60.

three of them, to commence, proſecute, and defend in the name of the treaſurer for the time being, any ſuit in law or equity touching or concerning any contract or agreement to be made or entered into by any three or more of the ſaid directors, and that all ſuits and proceedings in any court of law or equity in the name of ſuch treaſurer, ſhall be ſo good and effectual to all intents and purpoſes, as if ſuch ſuits and proceedings had been commenced, proſecuted, defended, or carried on in the names of the ſaid directors, or of any of them, and in caſe any bill or petition ſhall be filed or exhibited in any court of equity againſt the ſaid directors, or any of them, or the treaſurer for or on account of any matter or thing by the ſaid directors, or any of them made or done in execution of the powers, authorities, or truſts hereby veſted in them, they the ſaid directors, or any of them, ſhall not be obliged to anſwer ſuch bill or petition, but that the anſwer of ſuch treaſurer to ſuch bill or petition, ſhall be deemed and taken to be the anſwer of the ſaid directors, and ſhall be binding upon them to all intents and purpoſes whatſoever, and in caſe ſuch treaſurer ſhall happen to die, or be removed whilſt ſuch ſuit ſhall be depending, that then and in ſuch caſe ſuch ſuit ſhall not abate by the death or removal of ſuch treaſurer, but ſhall be carried on in the name of the ſucceeding treaſurer, and ſhall ſtand to all intents and purpoſes in the ſame plight and condition as it was immediately before ſuch death or removal.

in caſe of death of treaſurer the ſuit to continue in name of ſucceeding treaſurer.

LXI. And be it further enacted by the authority aforeſaid, That if any ſuit ſhall be commenced againſt any perſon or perſons for any thing done in purſuance of this act; that in every ſuch caſe the action ſhall be laid in the ſaid county of Dublin or county of Kildare, and not elſewhere, and the defendant or defendants in ſuch action or actions to be brought, may plead the general iſſue, and give this act and the ſpecial matter in evidence at any trial to be had thereupon, and that the ſame was done in purſuance, and by virtue of this act, and if it ſhall appear ſo to be done, or that ſuch action or actions ſhall be brought in any other county, that then the jury ſhall find for the defendant or defendants, and upon ſuch verdict, or if the plaintiff ſhall be non-ſuited, or diſcontinue his action after the defendant or defendants ſhall have appeared, or if on any demurrer, judgment ſhall be given againſt the plaintiff, the defendant or defendants ſhall and may recover treble coſts, and have the like remedy for the ſame as any defendant or defendants hath or have in other caſes by law.

Suits againſt perſons acting in purſuance thereof.

LXII. And

A. D. 1787. Chap. 60.

LXII. And be it further enacted by the authority aforeſaid, That the tolls and duties hereby granted, ſhall take place and have continuance only from and after the ſaid firſt day of May, in the year one thouſand ſeven hundred and eighty-ſeven, for and during the term of twenty-one years, and to the end of the ſeſſions of parliament then next enſuing.

Tolls to continue to 1 May 1808, and to the end of the then next ſeſſion.

LXIII. And be it further enacted by the authority aforeſaid, That this act ſhall be deemed, adjudged, and taken to be a publick act, and be judicially taken notice of as ſuch by all judges, juſtices, and other perſons whatſoever, without ſpecially pleading the ſame.

This a publick act.

Chap. 60.

VII. And be it further enacted by the authority aforesaid, That the said Duties hereby granted, shall take place and have Commencement from and after the said first day of May, in the Year of our Lord one thousand seven hundred and eighty-seven, for and during the Term of seventy-one Years, and to the end of the Sessions of Parliament then next ensuing.

VIII. And be it further enacted by the authority aforesaid, That this Act shall be deemed, adjudged, and taken to be a Public Act, and be judicially taken notice of as such by all Judges, Justices, and other Persons whatsoever, without specially pleading

THE TWENTY-EIGHTH YEAR OF GEORGE III.

CHAP. I.

An Act for granting unto His Majeſty, His Heirs and Succeſſors, an additional Duty on Wines, Hides, Beer, Ale, and other Goods and Merchandizes therein mentioned, and for prohibiting the Importation of all Gold and Silver Lace, except of the Manufacture of Great Britain; and of all Cambricks, Lawns, and Glaſs, except the Manufacture of Great Britain, and France, and the French Dominions in Europe, and of all Hops, except of the Growth of Great Britain, and the Britiſh Plantations.

A. D. 1788.

WE your Majeſty's moſt dutiful and loyal ſubjects the commons of Ireland, in Parliament aſſembled, having a juſt ſenſe of your royal care for the proſperity of all your ſubjects, and well knowing that the ſecurity of this realm, and the continuance of the many bleſſings we enjoy under your Majeſty's mild and auſpicious reign, depend upon the ſupport of your Majeſty's government: and whereas twelve thouſand effective men, commiſſion and non-commiſſion officers included, are neceſſary to be maintained within this kingdom for its defence: be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal and commons in this preſent Parliament

A. D. 1788. Chap. 1.

aſſembled, and by the authority of the ſame, That three thouſand two hundred and thirty-two men, commiſſion and non-commiſſion officers included, be maintained one year from the firſt day of April, one thouſand ſeven hundred and eighty-eight, to the thirty-firſt day of March, one thouſand ſeven hundred and eighty-nine, incluſive, ſo as that the forces on the eſtabliſhment of this kingdom may amount to fifteen thouſand two hundred and thirty-two effective men, commiſſion and non-commiſſion officers included.

II. And in order to enable your Majeſty to carry into execution your Majeſty's intentions, and determined reſolution, ſignified to us by his excellency the lord viſcount Townſend, late lord lieutenant of this kingdom, by your Majeſty's command, to keep within this kingdom for the neceſſary defence of the ſame, twelve thouſand effective men, commiſſion and non-commiſſion officers included, at all times, unleſs in caſes of invaſion or rebellion in Great Britain, and to defray the other neceſſary expences of your Majeſty's government: be it enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, until the twenty-fifth day of March, which ſhall be in the year one thouſand ſeven hundred and eighty-nine incluſive, and no longer, there ſhall be throughout your Majeſty's kingdom of Ireland, granted, raiſed, collected, levied, and paid to your Majeſty, your heirs and ſucceſſors, the ſeveral rates, additional and other duties and impoſitions herein after mentioned, that is to ſay, for and upon the ſeveral articles herein after mentioned, which ſhall be imported into this kingdom during the time aforeſaid, the following duties reſpectively, to wit, for and upon all beer, ale, and porter, except of the produce or manufacture of France, or of the French dominions in Europe, a duty of four ſhillings and one penny for every thirty-two gallons thereof, and ſo in proportion for any greater or leſs quantity; for and upon every pound of green tea, a duty of ſix pence; and for and upon every pound of black bohea, or other tea, a duty of four pence, and if the ſame ſhall have been purchaſed at the Eaſt India company's ſales in London for an higher price than four ſhillings Britiſh *per* pound, then a further additional duty after the rate of one penny *per* pound weight for every ſix pence Britiſh that ſhall be paid for the ſame, over and above the ſum of four ſhillings Britiſh at ſuch ſales, the price thereof to be inſerted in the cockets, and to be further aſcertained by a reference to the ſale books of the Eaſt India company, copies whereof, or of ſuch parts thereof as ſhall relate to the tea ſo imported, atteſted by the principal accountant, or deputy accountant for the time being, of the Eaſt India company, the commiſſioners of the revenue are required to procure from time to time for the purpoſes above mentioned; and which copies being verified by affidavit made before the lord mayor of London, for the time being, and being atteſted by a notary publick at the city of London, ſhall without further proof either of the ſaid affidavit, or of the ſaid copies, be admitted as evidence in all ſuits commenced or ariſing upon this act; for and upon the wines mentioned in the ſchedule (No. 1.) the ſeveral duties therein reſpectively mentioned as the ſame ſhall be imported filled or unfilled, by natives or ſtrangers reſpectively, for every ton thereof, and ſo in proportion for any greater or leſs quantity; for and upon all chintzes, callicoes, and muſlins of the manufacture of China, Perſia, and the Eaſt Indies, an additional duty of ſix pence *per* yard; for and upon all callicoes and muſlins, except of the manufacture of France, or of the French dominions in Europe, a further additional duty of ſix pence *per* yard; for and upon every yard of all ſorts of ſilks and ſtuffs, made and manufactured in China, Perſia, or the Eaſt Indies, an additional duty of one ſhilling and ſix pence; for and upon every pound weight of all velvets or manufactures made of or mixed with ſilk, except thoſe of Great Britain, China, Perſia, and the Eaſt Indies, an additional duty of four pounds ſterling;

ling; for and upon every pound weight of chocolate and cocoa nuts an additional duty of three pence; for and upon every yard of foreign ſtuffs called romalls, and of all manufactures made of cotton and linen mixed, as well muſlins as others, whether plain, printed or ſtained, except of the manufacture of Great Britain, or France, or of the French dominions in Europe, an additional duty of ſix pence; for and upon all damaſk toweling, napkins, or cloths made of flax or hemp, not being of the manufacture of Great Britain, France, or of the French dominions in Europe an additional duty of ſix pence by the yard, if the ſame be yard wide or under, and one ſhilling *per* yard, if the ſame be above one yard, and under two yards wide, and of two ſhillings *per* yard, if the ſame be two yards wide or more; for and upon every two pound weight of hops, an additional duty of one penny halfpenny; for and upon all vinegar of the manufacture of Great Britain, an additional duty of fifteen ſhillings *per* ton; and for and upon all other vinegar an additional duty of five pounds ſix ſhillings *per* ton; for and upon all china, earthen, japanned, or lacquered ware, as valued or rated for cuſtom, by the book of rates, an additional duty of five pounds *per centum*; for and upon the ſeveral goods and merchandizes, not being of the growth, produce or manufacture of Great Britain hereafter named, as the ſame now ſtand rated for cuſtom in the book of rates, or if unrated, as the ſame ſhall be valued upon the oath of the importer, a further additional duty of ten pounds *per centum*, over and above all other duties payable for the ſame, *videlicet*, apparel, apples, bacon, hams, beads of glaſs, chocolate, cocoa nuts, cork, capers, cloves, currants, cheſnuts, wallnuts, ſmall nuts, bugles, hulled, or pearl barley, artificial flowers, millinary ware, fans, chip and ſtraw hats, anchovies, ſturgeon, pins, wrought ivory, olives, onions, prints and pictures, mace, nutmegs, wrought incle, drugs, not being for dyer's uſe, elephant's teeth, furs, all lacquered, japanned, gilt, painted, bronzed, and enamelled ware, gloves of all ſorts, almonds, anniſeeds, cinnamon, liquorice, pepper, piamento, prunes, raiſins, rice, ſaffron, ſuccards, ſuccus liquoritiæ, needles, thimbles, outnal threads, ſiſters threads, whited, brown, and all other threads, haberdaſhery, china and earthen ware, hardware, toys, mermits, iron pots, ſciſſars, ſnuffs, tiles, ſhot, laces of cotton, thread, worſted or ſilk, groceries of all kinds (except ſugars) oranges and lemons, lime juice, lemon juice, orange juice, not being for dyer's uſe, tape, foreign linens, and all manufactures of flax and hemp; except the following articles being of the growth, produce, or manufactures of France, or of the French dominions in Europe, *videlicet*, apparel made of wool, cotton, or linen, glaſs and glaſs ware, gauzes, and millinary wares, earthen ware, porcelain, and pottery, hardware, cutlery, cabinet ware, and turnery, manufactures of iron, ſteel, copper, and braſs, and all linens made of flax and hemp; for and upon every ream of paper, not being of the manufacture of Great Britain, except brown, blue, and preſſing paper, an additional duty of one ſhilling; for and upon all herringa, except Britiſh herrings, a duty of ten ſhillings *per* barrel, containing thirty-two gallons, and ſo in proportion for a greater or leſs quantity; and for and upon all playing cards an additional duty of one ſhilling *per* pack; for and upon every gallon of linſeed oil, an additional duty of ſix pence, and ſo in proportion for a greater or leſs quantity; for and upon all iron wire not being of the manufacture of Great Britain or France, or the French dominions in Europe, an additional duty after the rate of two pounds ten ſhillings for every one hundred pounds weight thereof; for and upon all gun-powder, not being of Britiſh manufacture, which ſhall be imported into this kingdom during the time aforeſaid, a duty after the rate of forty ſhillings for every one hundred pounds weight thereof; for and upon all treacle which ſhall be imported into this kingdom during the time aforeſaid, an additional

duty after the rate of twenty ſhillings for every hundred weight thereof; and for and upon all oil of turpentine, or ſpirits of turpentine, a duty of one penny farthing for every pound weight thereof, and ſo in proportion for any greater or leſs quantity; and for and upon all roſin, if of the product of any of the dominions or plantations belonging to your Majeſty, a duty of one ſhilling and ſeven pence halfpenny for every one hundred weight, and if not of the product of any of the dominions or plantations belonging to your Majeſty, and imported in ſhips built and navigated according to law, a duty of two ſhillings and five pence farthing for every one hundred weight, and if imported in any foreign built ſhip or veſſel, a duty of two ſhillings and ſix pence farthing for every one hundred weight, and ſo in proportion for any greater or leſs quantity, which laſt mentioned duties on oil, or ſpirits of turpentine, and roſin, ſhall be in lieu of any other duties payable by any law now of force in this kingdom on the importation thereof; and for and upon the ſeveral articles herein after mentioned, which ſhall be exported from this kingdom during the time aforeſaid, the following duties reſpectively, for and upon every raw and untanned hide exported to any other place than Great Britain, an additional duty of ſix pence; for and upon every ton of ſoap-boiler's waſte and manure a duty of ten ſhillings, and ſo in proportion for any greater or leſs quantity; for and upon every ton of linen rags, an additional duty of three pounds *per* ton, and ſo in proportion for any greater or leſs quantity.

III. And be it enacted, That the ſeveral duties hereby impoſed on beer, ale, porter, teas, and wines, to be imported into this kingdom, ſhall be in lieu and full ſatisfaction of all cuſtom, exciſe, and other duties payable to your Majeſty for the ſame, by any act or acts of Parliament heretofore made in this kingdom.

IV. And be it enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine inclufive, and no longer, there ſhall be throughout your kingdom of Ireland, granted, raiſed, levied, and paid to your Majeſty, your heirs and ſucceſſors, the ſeveral rates additional, and other duties and impoſitions herein after mentioned; that is to ſay, for and upon every thirty-two gallons of beer or ale brewed within this kingdom by any common brewer, or in his veſſels, or by any other perſon or perſons who doth, or do, or ſhall ſell or tap out beer or ale publickly or privately, every ſuch gallon to contain two hundred and ſeventy-two cubical inches, and one fourth part of a cubical inch, an additional duty of two ſhillings if above the price of ſix ſhillings the barrel, and of four pence if of the price of ſix ſhillings the barrel, or under, the ſame to be paid by the common brewer, or by ſuch other perſon or perſons reſpectively who ſhall brew, ſell, or tap out the ſame, and ſo proportionably for any greater or leſs quantities; a duty of twenty ſhillings to be paid by all and every perſon that doth, or ſhall ſell or tap out by retail any cider, at any time between the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, and the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine inclufive.

V. And be it enacted, That all and every the perſon and perſons, who ſhall have upon the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, or who ſhall have at any time between the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, and the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine inclufive, any ſalary, profits of employments, fees or penſions in this kingdom, ſhall, during the time aforeſaid, pay unto your Majeſty, the full ſum of four ſhillings ſterling out of every

every twenty ſhillings ſterling which he, ſhe, or they do or ſhall receive or be entitled unto during the ſaid time, by reaſon of ſuch ſalaries, profits of employments, fees and penſions, over and above the charges and expences of executing ſaid employments, unleſs ſuch perſon do and ſhall live and actually reſide within this kingdom for and during the ſpace of ſix calendar months at leaſt, between the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, and the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine inclusive, which ſaid tax or duty of four ſhillings ſterling, payable on every twenty ſhillings as aforeſaid, ſhall be ſtopped and deducted out of ſuch reſpective ſalaries, fees, and penſions during the time and term aforeſaid, by the vice-treaſurer or vice-treaſurers, paymaſter or paymaſters and receiver-general of your Majeſty's revenue, or by ſuch perſon or perſons who is, or are to pay the ſame, and which ſaid tax of four ſhillings in the pound to be ſtopped and deducted as aforeſaid, by the perſon or perſons who is or are to pay the ſaid ſalaries, ſhall be by him or them paid to the vice-treaſurer or vice-treaſurers, his or their deputy or deputies, to be accounted for to your Majeſty; and alſo that the ſaid tax of four ſhillings in the pound to be ſtopped and deducted out of the ſaid ſalaries, profits of employments, fees and penſions of any perſon or perſons ſo abſent as aforeſaid, ſhall be ſtopped by the reſpective deputy or deputies of ſuch perſon or perſons ſo abſent as aforeſaid, and paid by them to the ſaid vice-treaſurer or vice-treaſurers, his or their deputy or deputies, to be accounted for to your Majeſty; and that ſuch deputy or deputies ſhall, within one calendar month after ſuch tax ſhall become due, give in upon oath, an account before the lord chief baron, or any of the barons of the court of exchequer, or any two juſtices of the peace, of the net profit of ſuch employment or employments, for which ſuch deputy or deputies is, are or ſhall be accountable to their principals; which account ſuch perſon or perſons to whom the ſame ſhall be given upon oath as aforeſaid, ſhall forthwith ſend to the ſaid vice-treaſurer or vice-treaſurers, his or their deputy or deputies; and ſuch deputy or deputies of ſuch perſon or perſons ſo abſent as aforeſaid, ſhall within one calendar month after ſuch account given in before the chief baron, or any of the barons of the exchequer, or any two juſtices of the peace as aforeſaid, pay the vice-treaſurer or vice-treaſurers, his or their deputy or deputies, the ſum due and payable to your Majeſty for and on account of the ſaid tax of four ſhillings in the pound, chargeable upon the net profits of ſuch employment or employments, office or offices, and in caſe ſuch deputy or deputies of the perſon or perſons ſo abſent as aforeſaid, ſhall omit or neglect to give in upon oath ſuch account, or to pay the ſaid tax within the reſpective times herein before for that purpoſe appointed, ſuch deputy or deputies neglecting or omitting the ſame, from the time of ſuch omiſſion or neglect, ſhall be incapable of exerciſing or holding ſuch deputation, and ſhall alſo forfeit the ſum of one hundred pounds to your Majeſty, to be recovered by action of debt, or information in your Majeſty's court of exchequer.

VI. And be it further enacted, That the ſecretaries of the commiſſioners of your Majeſty's revenues, and the agent or agents of the ſeveral perſons who are entitled to receive any ſalaries, fees or penſions, upon your Majeſty's eſtabliſhment, ſhall reſpectively on or before the firſt day of April, one thouſand ſeven hundred and eighty-nine, deliver in upon oath, which oath the ſaid lord chief baron, or any of the barons of your Majeſty's court of exchequer, or any two juſtices of the peace, are hereby required and empowered to adminiſter, to the beſt of their knowledge, a liſt or account of ſuch of the officers of the revenue, and of the perſon or perſons who are entitled to receive any ſuch ſalaries, fees or penſions,

A. D. 1788. Chap. 1.

who ſhall have been abſent and out of this kingdom for ſix calendar months, between the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, and the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine inclusive: and in caſe ſuch ſecretary or ſecretaries, agent or agents, ſhall refuſe or neglect to deliver in ſuch liſts reſpectively, he or they ſhall be diſabled from holding and enjoying the ſaid office of ſecretary or ſecretaries, or from being agent or agents.

VII. Provided always, and be it further enacted, That this act ſhall not extend to charge the ſaid tax or duty of four ſhillings ſterling, on every twenty ſhillings as aforeſaid, upon the ſalaries, penſions, fees or profits of employment, payable to any of the deſcendants of your Majeſty's royal grandfather, or to the lord lieutenant, or other chief governor or governors of this kingdom for the time being, or to his or their principal ſecretary, or to the duke of Brunſwick prince Ferdinand, the duke and dutcheſs of Athol, the repreſentative or repreſentatives of the late right honourable Edward lord baron Hawke, of the kingdom of Great Britain, or to George Charles, eſquire, if your Majeſty ſhall think fit, by your ſign manual, to exempt the ſaid duke of Brunſwick prince Ferdinand, the duke and dutcheſs of Athol, the repreſentative or repreſentatives of the ſaid lord baron Hawke, and George Charles, or any of them, from payment of the ſame, nor ſhall the ſame extend to the officers of the army, ſo far as reſpects the pay ariſing from their regimental commiſſions, nor ſhall the ſame extend to the half-pay officers on the eſtabliſhment of this kingdom, or to the widows of officers.

VIII. And be it further enacted, That every perſon who ſhall have, or be entitled to receive any ſalary, profits of employments, fees or penſions, in this kingdom, and who ſhall during the time aforeſaid leave this kingdom, ſhall, as often as he or ſhe ſhall ſo leave this kingdom, give notice in writing to the principal officer reſident at the port at which he or ſhe ſhall embark, or to the deputy vice-treaſurer of this kingdom, of the day on which he or ſhe intends to leave this kingdom as aforeſaid, or ſhall within the ſpace of three calendar months after he or ſhe ſhall have left this kingdom, give like notice of the day on which he or ſhe had left the ſame, and ſhall alſo give like notice in writing of the day of his or her return to this kingdom; and if any ſuch perſon as aforeſaid, ſhall neglect or omit to give ſuch notice as aforeſaid, ſuch perſon ſhall pay the ſaid four ſhillings in the pound, as if he or ſhe had been abſent from this kingdom for the ſpace of ſix months.

IX. And be it further enacted, That ſuch notice ſhall be received by the reſpective officers aforeſaid, without fee or reward, and that ſuch officers ſhall reſpectively give a receipt in writing to the perſon who ſhall ſerve ſuch notice if it ſhall be deſired by ſuch perſon.

X. And be it further enacted, That every officer of any port, who ſhall receive ſuch notice as aforeſaid, ſhall immediately tranſmit the ſame to the deputy vice-treaſurer of this kingdom, who ſhall keep and preſerve the ſame.

XI. And be it further enacted, That all duties of cuſtom inwards, import exciſe, and additional duties which have been, or ſhall or may be impoſed on goods, wares, and merchandizes imported into this kingdom, between the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, and the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine inclusive; and alſo the ſeveral duties hereby impoſed on any goods, wares, or merchandizes imported during the time aforeſaid, ſhall be paid down in ready money net, without any diſcount or allowance whatſoever for prompt payment, or otherwiſe, except ſuch allowances as have been uſually made for leakage, and ſuch allowances as are

herein

herein after particularly mentioned, in reſpect to wines unfilled, or ſhall be mentioned and provided in reſpect of tobacco's, or any other article by any act or acts to be paſſed this ſeſſion of Parliament.

XII. And be it enacted, That there ſhall be granted, collected, levied, and paid to your Majeſty, your heirs and ſucceſſors, for and upon all goods, wares, and merchandizes, which ſhall be imported into this kingdom, during the time aforeſaid, by any perſon being a retailer or conſumer, in ready money net, without any diſcount or allowance, an additional duty after the rate of ſix pounds *per centum*, on the duties payable thereon reſpectively, over and above the full amount of ſuch duties, except ſugars, and except the following articles, being of the growth, produce, or manufacture of France, or the French dominions in Europe, viz. beer, hardware, cutlery, cabinet ware, and turnery, manufactures of iron, ſteel, copper, and braſs, cottons, woollen, knit and wove hoſiery, cambricks, and lawns, linens made of flax and hemp, ſadlery, gauzes, millinary made of muſlin, lawn, cambrick, or gauze, porcelain, earthen ware, and pottery, glaſs, and glaſs ware,

XIII. And be it further enacted, That an allowance, after the rate of ten pounds *per centum*, ſhall be made for the weight of every bag or pocket in which hops ſhall be imported into this kingdom during the time aforeſaid, for the tare of the ſaid bag or pocket; any uſage to the contrary notwithſtanding.

XIV. And be it further enacted, That from the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, to the twenty-fifth day of March, one thouſand ſeven hundred and eighty nine, incluſive, no perſon or perſons whatſoever ſhall ſell or tap out by retail any cider within this kingdom, but only ſuch as ſhall be licenſed according to the directions of this act, under ſuch penalty as is herein after expreſſed.

XV. And be it further enacted, That during the time aforeſaid, it ſhall and may be lawful to and for the chief commiſſioners of your Majeſty's exciſe, or any one of them, and the collectors of your Majeſty's exciſe, in their ſeveral and reſpective diſtricts, from time to time, to iſſue and grant ſuch licenſes for the ſelling and tapping out cider by retail; and that for every ſuch licenſe to be granted, the ſum of one ſhilling and one penny, and no more, ſhall be paid or demanded as a fee for the ſame: and if any perſon or perſons ſhall during the time aforeſaid, ſell or tap out cider by retail, without ſuch licenſe as aforeſaid, every ſuch perſon ſo offending, ſhall for every time he or ſhe ſhall ſo offend, forfeit and pay the ſum of five pounds.

XVI. And be it further enacted, That all and every the ſeveral and reſpective additional duties, rates, and impoſitions hereby granted, ſhall be raiſed, anſwered, levied, and paid unto your Majeſty, your heirs and ſucceſſors, during the time aforeſaid, over and above all other duties payable by virtue of an act made in this kingdom in the fourteenth and fifteenth years of the reign of his late Majeſty Charles the ſecond, entitled, *An act for the ſettling of the exciſe or new impoſt upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted*; or by one other act made in the fourteenth and fifteenth years of the reign of his ſaid late Majeſty, entitled, *An act for ſettling the ſubſidy of poundage, and granting a ſubſidy of tonnage, and other ſums of money, unto his royal Majeſty, his heirs and ſucceſſors, the ſame to be paid upon merchandizes imported and exported into, or out of the kingdom of Ireland, according to the book of rates hereunto annexed*; except where it is otherwiſe herein particularly provided and enacted.

XVII. And be it further enacted, That the ſix pence *per* pound, and all other fees which ſhall, or may be payable to the vice-treaſurer or vice-treaſurers, receiver, or paymaſter general, clerk of the pells, or any other officer or officers of this

A. D. 1788. Chap. 1.

kingdom, upon iſſuing or payment of any ſum or ſums of money which ſhall or may ariſe out of, or ſhall or may be received for, or on account of the ſeveral duties and aids hereby granted to your Majeſty, ſhall be applied by the ſaid vice-treaſurer or vice-treaſurers, receiver, or paymaſter general reſpectively, for the uſe of your Majeſty, your heirs and ſucceſſors, in aid and addition to the duties hereby granted, and ſhall be duly accounted for by him or them.

XVIII. And be it further enacted, That a ſeparate account ſhall be kept of all increaſe of duties, aids or taxes, which ſhall or may accrue by means of the diſcounts and allowances for prompt payment of the import exciſe and allowance of five pounds *per centum*, on payment of cuſtoms inwards, being hereby enacted to ceaſe, and that ſuch increaſe ſhall be applied for the uſe of your Majeſty, your heirs and ſucceſſors, in aid and addition to the duties hereby granted.

XIX. Provided always, and be it further enacted, That if any of the goods and merchandizes herein before mentioned, upon which the ſaid duties, additional duties, and further additional duties hereby granted, are charged upon the importation thereof, ſhall after payment thereof, be again exported, except wines, touching which a ſpecial proviſion is herein made, and except herrings, by any merchant or merchants within three years after the importation thereof, and if due proof be firſt made by certificate from the proper officer of the due entry and payment of the ſaid duties, additional duties, and further additional duties hereby granted, and that all other requiſites have been performed which are by law required to be performed in thoſe caſes, where the duties of exciſe are to be repaid, by virtue of the before mentioned act, entitled, *An act for the ſettling of the exciſe, or new impoſt upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted*; that then the ſaid duties, additional duties, and further additional duties hereby impoſed ſhall without any delay or reward be repaid unto ſuch merchant or merchants ſo exporting the ſame, within one month after demand thereof, any thing herein contained to the contrary notwithſtanding, except in ſuch caſes where it is or ſhall be otherwiſe provided for by any act to be paſſed in this ſeſſion of Parliament.

XX. And be it further enacted, That for and upon the exportation to any place, except the Britiſh plantations in America, the Weſt Indies, or any Britiſh ſettlement on the coaſt of Africa, of any wines within three years after import, and which ſhall have paid on import ſuch duties as are charged thereon in the aforementioned ſchedule, number 1, the ſeveral drawbacks mentioned in the ſchedule, marked number 2, hereunto annexed, ſhall be allowed and paid to the merchant or merchants ſo exporting the ſame.

XXI. And be it further enacted, That the additional rates and duties hereby granted and impoſed on chocolate and cocoa nuts, and all monies ariſing thereby, ſhall be paid to the truſtees appointed for the management of the hempen and flaxen manufactures of this kingdom, to be by them applied to encourage and ſupport the ſaid manufactures, and the trade thereof in this kingdom; and that the ſaid additional duties on raw and untanned hides, and the ſaid additional duty on licenſed oil imported, and all money ariſing thereby, ſhall be paid to the ſaid truſtees, to be by them applied towards the encouraging the raiſing of flax-ſeed in this kingdom, and that ſo much of the produce of all the ſaid duties ariſing upon teas as ſhall amount to the ſum of ſeven thouſand three hundred pounds, ſhall be placed to the account of your Majeſty's hereditary revenue; and that the ſurplus of the produce of the ſaid duties on teas ſhall be applied for the ſupport of your Majeſty's government as aforeſaid.

XXII. And be it further enacted, That all duties paid to, and all ſums granted to the truſtees of the linen and hempen manufactures ſhall be exempted from the payment of all fees.

XXIII. And

XXIII. And be it further enacted, That the ſaid duty of ten ſhillings *per* barrel hereby granted and impoſed upon all herrings imported into this kingdom, except Britiſh herrings, ſhall be applied to encourage the fiſheries of this kingdom, in ſuch manner as ſhall be directed by Parliament.

XXIV. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, the ſeveral ſums granted by this act, or any other acts of Parliament now in force in this kingdom, and appropriated to encourage the raiſing ſufficient quantities of flax-ſeed and hemp in this kingdom, and for the encouragement of the hempen and flaxen manufactures in the provinces of Leinſter, Munſter, and Connaught, ſhall be applied to ſuch purpoſes only, and no other; and that a ſeparate and diſtinct account ſhall be kept by the proper officer of the application thereof, and be laid before Parliament.

XXV. And be it enacted, That where any perſon ſhall import crude brimſtone, or ſalt petre, and ſhall make uſe of the ſame in extracting therefrom oil of vitriol or aquafortis, ſuch perſon ſhall be entitled to receive, and the collector of the port or diſtrict within which ſuch crude brimſtone and ſalt petre ſhall have been imported, ſhall repay to ſuch perſon all ſuch duties as have been paid by him on the importation thereof, on his making it appear by affidavit or affirmation to ſuch collector, that ſuch crude brimſtone and ſalt petre have been uſed in making vitriol or aquafortis.

XXVI. And be it further enacted, That no cambricks, lawns, or glaſs whatſoever, except of the manufacture of Great Britain, or of the European dominions of France, nor any gold or ſilver lace, except of the manufacture of Great Britain, nor any hops, except of the growth of Great Britain, or of the Britiſh colonies in America, or the Weſt Indies, ſhall from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, be imported into this kingdom in any ſhip or veſſel whatſoever, under the penalty of the forfeiture of all ſuch lace, cambricks, and lawns, and hops, and glaſs, and treble the value thereof, and of the forfeiture of the ſhip or veſſel in which the ſame ſhall be imported, with all her guns, tackle, furniture, ammunition, and apparel.

XXVII. And be it further enacted, That the ſaid ſchedules herein before mentioned, and which are hereunto annexed, ſhall be deemed and taken as a part of this act to all intents and purpoſes whatſoever.

XXVIII. And be it further enacted, That all and every the ſeveral and reſpective duties, rates, and impoſitions hereby granted, and all penalties and forfeitures hereby impoſed, and not otherwiſe herein ſpecially provided for, ſhall be raiſed, anſwered, levied, collected, and paid unto your Majeſty, your heirs and ſucceſſors, during the time aforeſaid, in like manner, except as to bonding the ſaid duties, or any diſcount for prompt payment, and by ſuch ways, means, and methods, and by ſuch rules and directions, and under ſuch penalties and forfeitures, and with ſuch powers as are appointed, directed, and expreſſed for the raiſing, anſwering, collecting, and paying of duties in and by the ſaid act made in this kingdom in the fourteenth and fifteenth years of the reign of his ſaid late Majeſty Charles the ſecond, entitled, *An act for the ſettling of the exciſe or new impoſt upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted*; or by any other law now of force relating to the revenue of exciſe in this kingdom, as fully and effectually to all intents and purpoſes, as if the ſame were particularly mentioned, expreſſed, and enacted again in the body of this preſent act, with the like remedy of appeal to and for the party aggrieved, as in

A. D. 1783. Chap. 1.

and by the act of exciſe, or any other law or laws now in being relating to the duties of exciſe is provided.

XXIX. And be it further enacted, That a ſeparate and diſtinct account ſhall be kept by the proper officer or officers, of the ſeveral ſums ariſing from the aforeſaid ſeveral aids, and taxes hereby granted as aforeſaid; and that the commiſſioners of your Majeſty's revenue ſhall return the weekly abſtracts of their ſeveral collectors to the accountant general, and that the accountant general ſhall return a ſeparate account of the aforeſaid ſums ariſing from the ſaid aids, duties, and taxes hereby granted to the vice-treaſurer or vice-treaſurers, his or their deputy or deputies; and that every collector or receiver do take a ſeparate receipt for the ſame when paid into your Majeſty's treaſury; which receipt the ſaid vice-treaſurer or vice-treaſurers, his or their deputy or deputies, is and are hereby required to give accordingly.

XXX. And be it further enacted, That the ſeveral ſums herein after mentioned, be paid out of the ſeveral duties and aids granted to your Majeſty by this preſent act to the perſons, and for the purpoſes herein after mentioned, that is to ſay, the ſum of twenty thouſand pounds to your Majeſty for the cloathing, arming, and maintaining a militia in this kingdom for one year, from the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, to the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, to be applied in ſuch manner as Parliament ſhall hereafter direct; the ſum of four thouſand pounds to the right honourable the ſpeaker of the houſe of commons, to enable him to maintain the ſtate and dignity of his office; the ſum of ten thouſand pounds for one year ending the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, to the truſtees for encouraging the hempen and flaxen manufactures in this kingdom, to be by them applied in ſuch manner as ſhall appear to them to be moſt conducive to promote the ſaid manufactures, the ſaid ſum of ten thouſand pounds being given to them in the place and ſtead of a like ſum heretofore appropriated to be paid to them out of the firſt produce of the duties on teas; the ſum of five hundred and forty pounds to Edward Cooke, eſquire, clerk of this houſe, as a reward for his attendance and ſervice this ſeſſion of Parliament; the ſum of three hundred and fifty pounds to Benjamin Higgins, clerk aſſiſtant, as a reward for his attendance and ſervice this ſeſſion of Parliament; the ſum of two hundred and ſeventy pounds to James Corry, clerk of the journals and records, as a reward for his attendance and ſervice this ſeſſion of Parliament; the ſum of one hundred and forty pounds to Dawſon Ellis, clerk of the engroſſments, as a reward for his attendance and ſervice this ſeſſion of Parliament; the ſum of five hundred pounds to George Frederick Winſtanley and Jonathan Rogers, the clerks attending the ſelect and other committees, as a reward for their attendance and ſervice this ſeſſion of Parliament, to be equally divided between them; the ſum of ſix hundred and ſeventy pounds to Dixie Coddington, ſerjeant at arms, as a reward for his attendance and ſervice this ſeſſion of Parliament; the ſum of ſeventy pounds to Laurence Senſi, as a reward for his trouble and attendance in delivering the votes to the members this ſeſſion of Parliament; the ſum of two hundred pounds to James M'Cowen and Henry Holmes, door-keepers to this houſe, as a reward for their attendance and ſervice this ſeſſion of parliament, to be equally divided between them; the ſum of ſeven hundred pounds to be given to the ſpeaker, to be by him divided among the back door-keepers and meſſengers attending this houſe, being twenty in number, and the other attendants, in ſuch manner as he ſhall direct; the ſum of one hundred and forty pounds to Thomas L'Eſtrange, for his extraordinary care and trouble in attending this houſe as aſſiſtant ſerjeant at arms; the ſum of two hundred pounds to Edward Cooke, eſquire, for

his trouble and expence in preparing copies, ſuperintending the printing, and making an index to the twenty-fourth volume of the journals of this houſe; the ſum of fifty pounds to James Corry, for his extraordinary trouble in attending the committee of accounts this ſeſſion; the ſum of one hundred and ſixty-eight pounds to James King and Abraham Bradley King, for printing the publick accounts laid before the houſe this ſeſſion of Parliament; the ſum of five hundred pounds to the ſpeaker of this houſe, to be applied by him in the manner directed by this houſe with reſpect to a ſimilar ſum granted in the laſt ſeſſion of Parliament for the better arrangement of buſineſs in the clerks office; the ſum of three hundred and forty pounds to Thomas Burgh, eſquire, accountant general, as a reward for his expence and trouble in preparing and ſtating the publick accounts of the nation laid before this houſe this ſeſſion of Parliament; the ſum of eight hundred pounds to John Tydd, eſquire, in conſideration of his extraordinary attendance, care, and expence in the office of paymaſter of corn premiums; the ſum of two hundred pounds to Henry Gore, eſquire, as a reward for his expence and trouble in preparing and making out the account of the imports and exports for one year ending the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, purſuant to the order of this houſe; the ſum of ſeventy pounds to Henry Smyth, deputy paymaſter of corn premiums for his extraordinary trouble and expence in preparing accounts by him laid before this houſe for one year ending at Midſummer, one thouſand ſeven hundred and eighty-ſeven; the ſum of two hundred pounds to Paul Le Bas, examinator of corn premiums, on account of the great increaſe of his trouble in examining and keeping accounts of ſaid premiums, and for his expences in payment of clerks in the year ending at Lady-Day, one thouſand ſeven hundred and eighty-ſeven; the ſum of one hundred and forty pounds to John Smart, deputy accountant general for his extraordinary trouble this ſeſſion of Parliament, and ſuperintending the printing of the publick accounts; the ſum of one hundred and forty pounds to Anthony Ferguſon, for his extraordinary trouble in making up the ſeveral accounts by him laid before this houſe, and in attending this houſe this ſeſſion of Parliament; the ſum of one hundred and forty pounds to John Swan, examinator of exciſe, for his extraordinary trouble and expence in preparing accounts for this houſe; the ſum of five hundred pounds to Thomas Winder, eſquire, as a reward for the trouble by him taken in conſequence of the truſt veſted by this houſe in the commiſſioners of your Majeſty's revenue for the recovery of the debt due to your Majeſty by the late ſir Henry Cavendiſh, baronet, late teller of the exchequer, the ſum of ſix hundred and ninety-two pounds eight ſhillings and ſix pence to James King and Abraham Bradley King, printers to this houſe, for printing and binding five hundred copies of the twenty-fourth volume of the journals for the uſe of the members of this houſe; the ſum of eighty pounds to Elizabeth Molloy for the additional expences incurred by her in the articles of coal and candle which ſhe is obliged to furniſh in the new buildings in the interval between this and the next ſeſſion of Parliament; the ſum of three thouſand pounds to the provoſt, fellows, and ſcholars of the college of the holy and undivided Trinity of queen Elizabeth near Dublin, for the purpoſe of carrying on the ſquare in the ſaid college, called the Parliament-Square, agreeably to the terms ſet forth in their petition preſented to this houſe the laſt ſeſſion of Parliament, to be raiſed in ſuch manner as Parliament ſhall direct; and the ſum of ſixty-one thouſand one hundred and thirty-eight pounds four ſhillings and eight pence farthing, to be applied in ſuch manner as Parliament ſhall direct, for the advancement of fiſheries, trade, and manufactures, and the maintenance of hoſpitals, charities, publick inſtitutions, and the

A. D. 1788. Chap. 1.

further improvement of this kingdom by building churches, and other publick works.

XXXI. And it is hereby delared, That the ſaid ſum of three thouſand pounds hereby granted to the ſaid provoſt, fellows, and ſcholars of the ſaid college, is part of the ſum of twelve thouſand pounds mentioned in an act paſſed laſt ſeſſion of Parliament, entitled, *An act for granting the ſeveral ſums therein mentioned, for certain publick uſes, and for the other purpoſes therein mentioned;* and that the ſaid ſum of three thouſand pounds by this act granted, is granted upon the ſame terms, and ſubject to the ſame conditions, as the ſaid three thouſand pounds granted by the ſaid recited act, are ſubject and liable to.

A SCHEDULE

No. 1.

A SCHEDULE of the Duties upon every Ton of Wine, Filled or Unfilled, imported, ſubject to Alien's Duty or otherwiſe, to be paid down in ready Money Net, without any Diſcount or Allowance, and to be in Lieu and full Satisfaction of all Duties, Cuſtoms and Exciſe payable thereon, by any Act or Acts of Parliament heretofore made in this Kingdom.

	If not ſubject to Alien's Duty.								If ſubject to Alien's Duty.							
	Filled.				Unfilled.				Filled.				Unfilled.			
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths
Portugal and Madeira Wine, Spaniſh and Canary Wine, and Wine of all other the Dominions of Spain,	22	4	8		20	14	0		23	0	2	$13\frac{1}{3}$	21	8	0	
Rheniſh Wine	27	19	10	16	25	13	10	$18\frac{2}{5}$	29	9	10	16	27	0	10	$18\frac{2}{5}$
All other Wine, except Wines of France, or the French Dominions in Europe	28	9	10	16	26	2	10	$18\frac{2}{5}$	30	3	2	16	27	12	10	$18\frac{2}{5}$

5 X 2

No. 2.

A. D. 1788. Chap. 1.

No. 2.

A SCHEDULE of the Drawbacks upon every Ton of Wine exported, as the ſame have been Imported, Filled or Unfilled, ſubject to Alien's Duty or otherwiſe, if the ſame ſhall be regularly exported within Three Years after the Importation thereof reſpectively: The ſaid Drawbacks to be in Lieu and full Satisfaction of all Drawbacks payable by any Act or Acts of Parliament heretofore made in this Kingdom.

	Not having paid Alien's Duty.								Having paid Alien's Duty.							
	Filled.				Unfilled.				Filled.				Unfilled.			
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths
Spaniſh, Canary, and Wines of the Dominions of Spain, Portugal, and Madeira Wine ——	17	4	8		16	4	0		16	6	10	$13\frac{1}{3}$	15	8	0	
All other Wine, except Wines of France, or the French Dominions in Europe — —	23	9	10	16	21	12	10	$18\frac{2}{5}$	23	9	10	16	21	12	10	$18\frac{2}{5}$

A. D. 1788.

CHAP. II.

An Act for granting to His Majeſty, the ſeveral Aids, Duties, Rates, Impoſitions and Taxes therein particularly expreſſed, to be applied to the Payment of the Intereſt of the Principal Sums therein provided for, and towards the Diſcharge of the ſaid Principal Sums, in ſuch Manner as therein is directed; and for ſuch other Purpoſes as are therein mentioned.

WHEREAS by an act of Parliament made and paſſed in the twenty-ſeventh year of your Majeſty's reign, entitled, *An act for granting to his Majeſty, the ſeveral aids, duties, rates, impoſitions and taxes therein particularly expreſſed, to be applied to the payment of the intereſt of the ſums therein provided for, and towards the diſcharge of the ſaid principal ſums in ſuch manner as therein is directed, and for ſuch purpoſes as are therein mentioned*. ſeveral aids and additional duties were granted to your Majeſty, your heirs and ſucceſſors, from the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, to the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight inclusive, to pay an intereſt for the ſeveral ſums in the ſaid recited act particularly mentioned, or ſo much thereof as ſhould remain unpaid on the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, to the perſon or perſons who lent the ſame, his, her, or their executors, adminiſtrators, or aſſigns, at the reſpective rates therein particularly mentioned, to commence from the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſeven, without any fee or charge, and free from all deductions, defalcations, and abatements whatſoever, until ſuch times as they ſhould be reſpectively paid their principal money at one entire payment, and alſo to pay the ſeveral annuities and charges therein mentioned: and whereas in purſuance of and by virtue of certain powers in the ſaid recited act contained, a ſum of two hundred thouſand pounds hath been raiſed, for which ſum debentures, bearing an intereſt at the rate of three pounds ten ſhillings *per centum per annum*, have been, and are to be iſſued on or before the twenty-fourth day of June, one thouſand ſeven hundred and eighty-eight, and which ſum is ſtill outſtanding and unpaid, and hath been, or is to be applied in paying off a like ſum theretofore raiſed on debentures carrying an intereſt at the rate of four pounds *per centum per annum*: and whereas it was in and by the ſaid recited act, recited, "That the treaſury bills which had theretofore iſſued for the ſum of one hundred thouſand pounds, were, if not paid off on or before the twenty-fourth day of June, one thouſand ſeven hundred and eighty-ſeven, to be received, taken, and be current to any receiver or collector in this kingdom, of the cuſtoms, exciſe, or any revenue, aid, or tax in this kingdom, for or in ſatisfaction of any cuſtom, exciſe, revenue, aid, or tax then due, or thereafter to become due or payable to your Majeſty, your heirs or ſucceſſors, and to be taken, paſs, and be current at the receipt of your Majeſty's exchequer from every ſuch receiver or collector, for and in reſpect of the cuſtoms, exciſe, or any revenue, aid, or tax by him collected or received on or after the ſaid day:" and whereas by virtue of certain other powers in the ſaid recited act contained, a ſum of one hundred thouſand pounds was raiſed and paid into your Majeſty's treaſury, towards replacing the like ſum of one

27 G. 3. c. 2.

A. D. 1788. Chap. 2.

hundred thouſand pounds ſo due by the aforeſaid treaſury bills, which were paid off and diſcharged on the twenty-fourth day of June, one thouſand ſeven hundred and eighty-ſeven, and new treaſury bills to the amount of one hundred thouſand pounds, bearing an intereſt at the rate of two pence halfpenny by the day for each one hundred pounds, from the twenty-fifth day of June, one thouſand ſeven hundred and eighty-ſeven, have been iſſued to the perſons who paid in the ſaid ſum, which treaſury bills are ſtill outſtanding and unpaid, and are to paſs current to any receiver or collector in this kingdom on or after the twenty-fourth day of June, one thouſand ſeven hundred and ninety-one: and whereas the aids and duties granted to your Majeſty in and by the ſaid recited act of the twenty-ſeventh year of your Majeſty's reign, have not proved ſufficient to pay and diſcharge the ſeveral principal ſums therein and herein before mentioned, and the intereſt of the ſame reſpectively, and the ſeveral annuities therein alſo mentioned: and whereas it is neceſſary to provide for the payment of the ſeveral principal ſums at any time or times heretofore borrowed upon or ſecured by debentures or treaſury bills, which ſhall remain unpaid on the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, together with the intereſt thereof, and alſo to provide for the payment of the ſeveral life annuities heretofore granted upon the reſpective ſums of two hundred and ſixty-five thouſand pounds, one hundred and ſeventy-five thouſand pounds, and three hundred thouſand pounds; and alſo to provide for the payment of one annuity or yearly ſum of twenty-four thouſand pounds, being a ſum equal to the amount of the whole intereſt payable upon debentures ſubſcribed and cancelled, purſuant to an act paſſed in the twenty-firſt and twenty-ſecond years of your Majeſty's reign, entitled, *An act for eſtabliſhing a bank by the name of the governors and company of the bank of Ireland*; and alſo to provide for the payment of the annuities granted in purſuance of an act paſſed in the twenty-fifth year of your Majeſty's reign, entitled, *An act for granting to his Majeſty the ſeveral aids, duties, rates, impoſitions, and taxes therein particularly expreſſed, to be applied to the payment of the intereſt of the ſums therein provided for, and towards the diſcharge of the ſaid principal ſums in ſuch manner as therein is directed, and for ſuch purpoſes as are therein mentioned; for effectuating the raiſing of the ſum of two hundred thouſand pounds in the ſaid act mentioned*: we your Majeſty's moſt dutiful and loyal ſubjects the commons of Ireland, in Parliament aſſembled, do therefore moſt humbly beſeech your Majeſty, that it may be enacted, and be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That for the ſeveral principal ſums, at any time or times heretofore borrowed upon, or ſecured by debentures, bearing an intereſt at the rate of four pounds *per centum per annum*, whether lottery debentures or others, and for the ſeveral principal ſums heretofore borrowed upon, or ſecured by debentures, bearing an intereſt at the rate of three pounds ten ſhillings *per centum per annum*, which ſhall remain unpaid on the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, there ſhall be paid at the receipt of your Majeſty's exchequer, by the hands of the vice-treaſurer or vice-treaſurers, paymaſter or receiver-general, his or their deputy or deputies, at the end of every ſix calendar months, to be computed from the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, to the perſon or perſons who has or have paid or lent, or become entitled to the ſame reſpectively, his, her, or their executors, adminiſtrators, or aſſigns, an intereſt at the rate of four pounds *per centum per annum*, and three pounds ten ſhillings *per centum per annum* reſpectively, without any fee or charge, and free from all deductions, defalcations, and abatements whatſoever, until ſuch time as they ſhall be reſpectively paid their principal money at one entire payment.

II. And

II. And be it further enacted, That the ſaid ſeveral life annuities heretofore granted to the ſeveral ſubſcribers, who advanced and paid the ſaid three ſeveral ſums of two hundred and ſixty-five thouſand pounds, one hundred and ſeventy-five thouſand pounds, and three hundred thouſand pounds, into your Majeſty's treaſury, ſhall and may be regularly paid to the perſons thereunto reſpectively entitled, as the ſame ſhall become due, according to the true intent and meaning of the ſeveral acts heretofore made, concerning the ſame reſpectively.

III. And be it further enacted, That the aforeſaid annuity or yearly ſum of twenty-four thouſand pounds, ſhall and may be regularly paid to the governors and company of the bank of Ireland, as the ſame ſhall become due, according to the true intent and meaning of the ſaid act, entitled, *An act for eſtabliſhing a bank, by the name of the governors and company of the bank of Ireland.*

IV. And be it further enacted, That the ſeveral annuities granted in purſuance of the ſaid act paſſed in the twenty-fifth year of your Majeſty's reign, be regularly paid to the perſons thereunto reſpectively entitled, as the ſame ſhall become due, according to the true intent and meaning of the ſaid act.

V. And be it further enacted, That for the principal ſums at any time heretofore borrowed upon, or ſecured by treaſury bills, now outſtanding and unpaid, and which are not yet current to any receiver, or collector of any revenue, aid, or tax in this kingdom, bearing an intereſt at the rate of three pence by the day for each one hundred pounds; and for the ſeveral principal ſums borrowed upon, or ſecured by treaſury bills now outſtanding and unpaid, and which are not yet current as aforeſaid, bearing an intereſt at the rate of two pence halfpenny by the day for each one hundred pounds, and which ſhall remain unpaid on the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, there ſhall be paid at the receipt of your Majeſty's exchequer, by the hands of the vice-treaſurer or vice-treaſurers, his or their deputy or deputies, from the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, to the perſon or perſons having paid the ſame reſpectively, his, her, or their executors, adminiſtrators or aſſigns, an intereſt after the rate of three pence, and two pence halfpenny reſpectively, by the day for every one hundred pounds, without any fee or charge, and free from all deductions, defalcations, and abatements whatſoever, until they ſhall be reſpectively paid or ſatisfied their principal money at one entire payment.

VI. And whereas the treaſury bills which have been iſſued for the ſum of one hundred and thirty-eight thouſand nine hundred pounds, which was raiſed to replace a like ſum due by treaſury bills, which were paid off on the twenty-fourth day of June, one thouſand ſeven hundred and eighty-four, are, if not paid off on or before the twenty-fourth day of June, one thouſand ſeven hundred and eighty-eight, to be received, taken, and be current to any receiver or collector in this kingdom, of the cuſtoms, exciſe, or any revenue, aid, or tax in this kingdom, for or in ſatisfaction of any cuſtom, exciſe, revenue, aid or tax, then due or thereafter to become due or payable to your Majeſty, your heirs or ſucceſſors, and to be taken, paſs, and be current at the receipt of your Majeſty's exchequer, from every ſuch receiver or collector, for or in reſpect of the cuſtoms, exciſe, or any revenue, aid, or tax by him collected or received on or after the ſaid twenty-fourth day of June, one thouſand ſeven hundred and eighty-eight, and the treaſury bills which have been iſſued for the ſum of one hundred thouſand pounds, are, if not paid off on or before the twenty-ninth day of September, one thouſand ſeven hundred and eighty-eight, to be received, taken, and be current to any receiver or collector as aforeſaid, for or in ſatisfaction of any cuſtom, exciſe, revenue, aid, or tax, then due or thereafter to become due or payable to your Majeſty, your heirs or ſucceſſors, and to be taken, paſs, and be current at the receipt of your

A. D. 1788. Chap. 2.

Majeſty's exchequer, from every ſuch receiver or collector for or in reſpect of the cuſtoms, exciſe, or any revenue, aid, or tax by him collected or received on or after the ſaid twenty-ninth day of September, one thouſand ſeven hundred and eighty-eight. And whereas in order to provide for the payment of the ſaid ſeveral laſt mentioned treaſury bills heretofore iſſued, or to replace ſuch ſums as ſhall be paid or allowed out of your Majeſty's revenue in diſcharge of the ſame, it will be neceſſary to make ſome further proviſion touching the ſame: be it therefore enacted, That as to all ſuch treaſury bills ſo iſſued for the ſaid ſum of one hundred and thirty-eight thouſand nine hundred pounds, which are ſo made current from and after the twenty-fourth day of June, one thouſand ſeven hundred and eighty-eight, it ſhall and may be lawful for his excellency the lord lieutenant or other chief governor or chief governors of this kingdom for the time being, at any time or times from and after the ſaid twenty-fourth day of June, one thouſand ſeven hundred and eighty-eight, to call in, pay off, and diſcharge the ſame or ſuch part thereof as ſhall remain unpaid or unſatisfied on the ſaid twenty-fourth day of June, one thouſand ſeven hundred and eighty-eight; and as to all ſuch treaſury bills ſo iſſued for the ſaid ſum of one hundred thouſand pounds, which are ſo made current from and after the twenty-ninth day of September, one thouſand ſeven hundred and eighty-eight, it ſhall and may be lawful to and for his excellency the lord lieutenant, or other chief governor or governors of this kingdom for the time being, at any time or times from and after the ſaid twenty-ninth day of September, one thouſand ſeven hundred and eighty-eight, to call in, pay off, and diſcharge the ſame, or ſuch part thereof as ſhall remain unpaid or unſatisfied on the ſaid twenty-ninth day of September, one thouſand ſeven hundred and eighty-eight.

VII. And whereas in order to replace the ſaid ſeveral ſums of one hundred and thirty-eight thouſand nine hundred pounds, and one hundred thouſand pounds, it may be expedient to raiſe the ſame by the ways herein after mentioned, that is to ſay, on loan by debentures, to carry an intereſt not exceeding the rate of three pounds ten ſhilling *per centum per annum*, or by treaſury bills to carry an intereſt not exceeding the rate of two pence halfpenny by the day for each one hundred pounds which ſhall be raiſed thereon, or partly by ſuch debentures, and partly by ſuch treaſury bills as aforeſaid, with or without one or more lottery or lotteries in aid thereof or of any part thereof, or by ſuch debentures with or without one or more lottery or lotteries, or by all or any of the ways and means aforeſaid: we your Majeſty's moſt dutiful and loyal ſubjects the commons of Ireland in Parliament aſſembled, do moſt humbly beſeech your Majeſty, That it may be enacted, and be it enacted, That for ſo much of the ſaid ſums of one hundred and thirty-eight thouſand nine hundred pounds and one hundred thouſand pounds, or either of them, as ſhall be actually paid by any perſon or perſons into your Majeſty's treaſury, at the inſtance of his excellency the lord lieutenant, or other chief governor or governors of this kingdom for the time being, upon loan by debentures, there ſhall be paid at the receipt of your Majeſty's exchequer by the hands of the vice-treaſurer or vice-treaſurers, paymaſter or paymaſters general, his or their deputy or deputies at the end of every ſix calendar months, to the perſon or perſons ſo paying or lending the ſame, his, her, or their executors, adminiſtrators or aſſigns, ſuch intereſt, not exceeding the rate of three pounds ten ſhillings *per centum per annum*, and to commence reſpectively from the twenty-fourth day of June, and twenty-ninth day of September, one thouſand ſeven hundred and eighty-eight, or from ſuch time ſubſequent thereto as ſhall be agreed upon by his excellency the lord lieutenant, or other chief governor or governors of this kingdom for the time being, without any fee or charge, and free from all

deductions, defalcations, or abatements whatſoever, until ſuch time as they ſhall be reſpectively paid their principal money at one entire payment.

VIII. And be it further enacted, That a debenture, or receipt for every ſum, ſo to be ſubſcribed and paid, bearing ſuch intereſt as aforeſaid, ſhall be given by the proper officers of your Majeſty's treaſury, for all and every ſuch ſum and ſums of money as ſhall be ſo raiſed on loan by debenture, and paid into the receipt of your Majeſty's exchequer, in like manner as hath been uſually done in caſes where principal ſums have been heretofore borrowed on loan by debenture; and the ſaid debentures or receipts ſo to be given, ſhall be numbered in arithmetical progreſſion, where the common exceſs or difference is to be one, until the whole ſhall be numbered.

IX. And be it further enacted, That for ſo much of the ſaid ſums of one hundred and thirty-eight thouſand nine hundred pounds, and one hundred thouſand pounds, or either of them, as ſhall be actually paid into your Majeſty's treaſury, at the inſtance of his excellency the lord lieutenant, or other chief governor or chief governors of this kingdom for the time being, on loan by treaſury bills, there ſhall be paid at the receipt of your Majeſty's exchequer, by the hands of the vice-treaſurer or paymaſter-general, his or their deputy or deputies, at the end of every ſix calendar months, to the perſon or perſons ſo paying or lending the ſame, his, her, or their executors, adminiſtrators or aſſigns, ſuch intereſt not exceeding the rate of two pence halfpenny by the day for each one hundred pounds, and to commence reſpectively from the twenty-fourth day of June, and twenty-ninth day of September, one thouſand ſeven hundred and eighty-eight, or from ſuch time ſubſequent thereto, as ſhall be agreed upon by his excellency the lord lieutenant, or other chief governor or chief governors of this kingdom for the time being, without any fee or charge, and free from all deductions, defalcations, and abatements whatſoever, until ſuch time as they ſhall be paid their principal money in one entire payment.

X. And be it further enacted, That for ſo much of the ſaid ſums of one hundred and thirty-eight thouſand nine hundred pounds, and one hundred thouſand pounds, or of either of them, as ſhall be actually paid into your Majeſty's treaſury on loan by treaſury bills as aforeſaid, bills entitling the bearer to the amount of the ſums, to be reſpectively ſpecified therein, and declaring ſuch amount to be payable or paſs current at the receipt of your Majeſty's exchequer, at ſuch time and times as ſhall be directed by his excellency the lord lieutenant, or other chief governor or chief governors of this kingdom for the time being, ſhall be iſſued and given by the proper officers of your Majeſty's treaſury, ſuch bills to bear an intereſt at ſuch rate as herein laſt is mentioned; the ſaid bills to be numbered in arithmetical progreſſion, where the common exceſs or difference is to be one, until the whole ſhall be numbered, beginning with the number one.

XI. And whereas it may be expedient to pay off any ſum not exceeding the ſum of nine hundred and eighteen thouſand two hundred and forty pounds, heretofore raiſed and due on debentures, carrying an intereſt at the rate of four pounds *per centum per annum*, and in order to pay off the ſame from time to time, to raiſe any ſum or ſums not exceeding the ſaid ſum of nine hundred and eighteen thouſand two hundred and forty pounds on loan by debentures, bearing an intereſt not exceeding the rate of three pounds ten ſhillings *per centum per annum*: be it therefore enacted, That it ſhall and may be lawful for his excellency the lord lieutenant, or other chief governor or governors of this kingdom for the time being, at ſuch time or times as he or they ſhall think proper from time to time to call in, pay off, and diſcharge the ſaid ſum of nine hundred and eighteen thouſand two hundred and forty pounds, or any part thereof.

XII. And be it further enacted, That for ſuch ſum and ſums of money, not exceeding in the whole the ſum of nine hundred and eighteen thouſand two hundred and forty pounds as ſhall be actually paid by any perſon or perſons into your Majeſty's exchequer at the inſtance of his excellency the lord lieutenant or other chief governor or governors of this kingdom for the time being, upon loan by debenture, for the purpoſe of paying off a like ſum now ſtanding out on debentures, carrying an intereſt at the rate of four pounds *per centum per annum*, there ſhall be paid at the receipt of your Majeſty's exchequer by the hands of the vice-treaſurer or vice-treaſurers, paymaſter or paymaſters-general, his or their deputy or deputies, at the end of every ſix calendar months, ſuch intereſt not exceeding the rate of three pounds ten ſhillings *per centum per annum*, and to commence from ſuch time as ſhall be agreed upon by his excellency the lord lieutenant, or other chief governor or governors of this kingdom for the time being, without any fee or charge, and free from all deductions, defalcations, and abatements whatſoever, until ſuch time as they ſhall be reſpectively paid their principal money at one entire payment.

XIII. And be it enacted, That a debenture or receipt for every ſum ſo to be ſubſcribed and paid, bearing an intereſt not exceeding the rate of three pounds ten ſhillings *per centum per annum* as aforeſaid, ſhall be given by the proper officers of your Majeſty's exchequer for all and every ſuch ſum and ſums of money as ſhall be ſo raiſed on loan by debenture, and paid into the receipt of your Majeſty's exchequer in like manner as hath been uſually done in caſes where principal ſums have been heretofore borrowed on loan by debenture, and the ſaid debentures, or receipts ſo to be given, ſhall be numbered in arithmetical progreſſion where the common exceſs or difference is to be one, until the whole ſhall be numbered.

XIV. And be it enacted, That the vice-treaſurer or vice-treaſurers, paymaſter or paymaſters-general, his or their deputy or deputies, ſhall within ten days after he or they ſhall receive any ſum or ſums, amounting to the ſum of fifty thouſand pounds, or upwards, from the perſon or perſons who ſhall ſubſcribe to the ſaid loan on debentures, bearing an intereſt after the rate of three pounds ten ſhillings *per centum per annum*, pay ſuch ſum or ſums ſo received by him or them, in diſcharge of debentures for the like ſum, bearing an intereſt after the rate of four pounds *per centum per annum*.

XV. And for rendering the payment of the ſaid debentures, bearing an intereſt after the rate of four pounds *per centum per annum*, ſo to be paid off as aforeſaid, more eaſy and certain: be it enacted, That the vice-treaſurer or vice-treaſurers, or paymaſter general, his or their deputy or deputies, ſhall, from time to time, upon receiving the direction of his excellency the lord lieutenant, or other chief governor or governors of this kingdom for the time being, cauſe the numbers of ſuch receipts or debentures, for the ſeveral principal ſums then ſtanding out on debentures, bearing an intereſt at the rate of four pounds *per centum per annum*, and the ſums therein contained, to be written on ſeveral tickets and pieces of parchment, and to be rolled and ſewed up in ſuch manner as his excellency the lord lieutenant, or other chief governor or governors of this kingdom for the time being, ſhall direct, and put into a box or urn, and well mixed together, and an indifferent perſon ſhall publickly, between the hours of ten in the forenoon and three in the afternoon, of ſuch day or days as ſhall by the ſaid vice-treaſurer or vice-treaſurers, his or their deputy or deputies, be publickly advertiſed in the Dublin Gazette for that purpoſe, at leaſt twenty-one days before, at the office of the vice-treaſurer or vice-treaſurers, in the caſtle of Dublin, draw out of ſuch box or urn ſo many of ſaid tickets or pieces of parchment, that the ſums therein contained, ſhall amount in the whole to the principal ſum ſo to be paid in purſuance of this act, and the perſon or perſons, the number of whoſe debentures or receipts

ceipts ſhall be ſo drawn, his or their executors, adminiſtrators, or aſſigns, ſhall, within twenty days after the ſaid tickets or pieces of parchment, ſhall be drawn, be paid by the vice-treaſurer or vice-treaſurers, his or their deputy or deputies, the principal ſums to him, her, or them reſpectively due, with intereſt for the ſame at the rates aforeſaid until paid; and ſhall, upon payment thereof, deliver his, her, and their ſeveral and reſpective debentures or receipts to the ſaid vice-treaſurer or vice-treaſurers, his or their deputy or deputies, to be cancelled, which he or they are hereby required to cancel accordingly, and the intereſt, payable by virtue of ſuch debentures or receipts, ſhall ceaſe from the expiration of twenty days, to be accounted from the day of the drawing the ſaid tickets or pieces of parchment.

XVI. And whereas in order to the raiſing the whole or part of the ſaid ſums of one hundred and thirty-eight thouſand nine hundred pounds, one hundred thouſand pounds, and nine hundred and eighteen thouſand two hundred and forty pounds, or any part thereof as aforeſaid, it may be neceſſary to eſtabliſh one or more lottery or lotteries in aid of the ſame; be it therefore enacted, That it ſhall and may be lawful to and for his excellency the lord lieutenant, or other chief governor or governors of this kingdom for the time being, to eſtabliſh one or more lottery or lotteries, to effectuate the raiſing the ſaid ſums of one hundred and thirty-eight thouſand nine hundred pounds, one hundred thouſand pounds, and nine hundred and eighteen thouſand two hundred and forty pounds, or any part thereof, as he or they ſhall direct or appoint; and that every ſuch lottery or lotteries ſhall be drawn at ſuch time or times after the firſt day of April, one thouſand ſeven hundred and eighty-eight, and conſiſt of ſuch number of tickets at ſuch price or prices, to be ſubſcribed for, and paid at ſuch time or times, and in ſuch proportions, and upon ſuch ſcheme or ſchemes of prizes to be paid in ready money, and at ſuch time or times, and with all ſuch further or other regulations, powers, and proviſions neceſſary to the carrying the ſame into execution, as they ſhall be appointed and directed by his excellency the lord lieutenant, or other chief governor or governors of this kingdom for the time being, and that ſuch lottery or lotteries ſo to be eſtabliſhed, ſhall be conducted and carried on with ſuch powers and authorities, and under and ſubject to ſuch regulations and directions, and with ſuch form of books, mode of drawing, proviſions as to tickets delivered or not ſubſcribed for, rewards to managers and other officers, diſcount for ſubſcriptions advanced, and ſuch forfeiture for omiſſions to pay or complete ſubſcriptions to the ſaid loan or lottery or lotteries, within ſuch time or times as ſhall be appointed by his excellency the lord lieutenant, or other chief governor or governors of this kingdom for the time being, and under and ſubject to ſuch powers to pay incident expences neceſſary to be incurred in the execution of ſuch lottery or lotteries, and ſuch other powers, authorities, proviſions, reſtrictions, penalties, forfeitures, payments for licenſes and remedies as are ſeverally mentioned in an act made and paſſed in the twenty-firſt and twenty-ſecond years of your Majeſty's reign, entitled, *An act for granting unto your Majeſty the ſeveral duties, rates, impoſitions and taxes therein particularly expreſſed, to be applied to the payment of the intereſt of the ſum therein provided for, and towards the diſcharge of the ſaid principal ſums, in ſuch manner as therein is directed; and for ſuch other purpoſes as are therein mentioned;* and alſo in one other act paſſed in the twenty-fifth year of your Majeſty's reign, entitled, *An act for amending the laws for regulating lottery offices*, touching the lotteries therein mentioned, unleſs where the ſame hath been otherwiſe provided for by an act paſſed in the twenty-ſeventh year of your Majeſty's reign, entitled, *An act for granting to his Majeſty, the ſeveral duties therein mentioned, and for the better regulating lottery offices*; or unleſs the ſame ſhall be otherwiſe provided for during this ſeſſion of Parliament, or as ſhall be enacted

by any act or acts of Parliament to be paſſed in this ſeſſion of Parliament, as fully and effectually to all intents and purpoſes as if the ſame, and every of them were herein particularly ſet forth and enacted with reſpect to the ſaid lottery or lotteries to be eſtabliſhed for effectuating the raiſing the whole or part of ſaid ſums of one hundred and thirty-eight thouſand nine hundred pounds, one hundred thouſand pounds, and nine hundred and eighteen thouſand two hundred and forty pounds as aforeſaid.

XVII. And be it enacted, That no officer appointed in purſuance of any of the ſaid recited acts for ſtamping ſhares or chances of tickets in manner preſcribed by any of the ſaid acts, ſhall ſtamp any ſhare or chance of a ticket which ſhall not be in the form following:

No.

Iriſh
or *Lottery for the year* 17
Britiſh

The bearer will be entitled to the proportion of ſuch beneficial chance as ſhall belong to the ticket numbered as above, according to the ſcheme printed on the back hereof

Ireland
in the above mentioned lottery, to be drawn in *or* *which ticket has been*
Great Britain;

depoſited with the officer appointed for ſtamping and marking ſhares and chances of lottery tickets.

Lottery Office, No. *Street.*

And on the back of which there ſhall not be printed the ſcheme of the proportions of the benefits which ſhall ariſe on ſuch ſhare or chance, if the ticket, the number of which ſhall be mentioned in ſuch ſhare or chance, ſhall prove fortunate; and ſuch officer ſhall not ſtamp as aforeſaid a greater number of ſhares or chances depending upon any one ticket than ſhall together be equal to the whole of ſuch ticket, or to any benefit which may belong thereto, nor any ſhare of a ticket or chance which ſhall be leſs than one-ſixteenth part of ſuch ticket, or which ſhall be entitled to leſs than one-ſixteenth in value of ſuch benefit as may belong to ſuch ticket, nor unleſs the original ticket which ſhall be ſo divided, be depoſited with him purſuant to the ſaid acts, or one of them, and ſuch ſhare or chance ſhall be ſigned by the perſon licenſed to iſſue the ſame; and if any ticket importing to be a ſhare of a ticket, or a chance depending upon any ticket in any lottery, ſhall be made out otherwiſe than as aforeſaid, and under and ſubject to the regulations aforeſaid, by any perſon or perſons, the ſame is hereby declared void; and the perſon or perſons who ſhall iſſue the ſame, or ſhall print or publiſh any ſcheme or propoſal for iſſuing the ſame, ſhall forfeit the ſum of one hundred pounds for every ſuch offence; and if ſuch perſon or perſons be licenſed, the licenſe to him, her, or them granted, ſhall from the time of his, her, or their conviction of ſuch offence, be null and void.

XVIII. And be it further enacted, That all penalties not exceeding the ſum of one hundred pounds, which ſhall be incurred by any perſon or perſons offending againſt any of the acts now in force for regulating lottery offices may be recoverable before any one of his Majeſty's juſtices of the peace for the county, city, town, or other diſtrict in which the offence ſhall be committed, upon proof of the offence by the oath or oaths of one or more credible witneſs or witneſſes, or on confeſſion of the offender, or on view of ſuch juſtice; and that one moiety of every ſuch penalty ſhall belong to the informer or informers proſecuting for the ſame, and the other moiety to your Majeſty, your heirs and ſucceſſors; and that in caſe of non-payment of any ſuch penalty, it ſhall be levied by diſtreſs and ſale of the offender's goods and chattels,

by warrant under the hand and ſeal of ſuch juſtice, and the overplus of the money raiſed, if any, after deducting the penalty, and the expences of the diſtreſs and ſale, ſhall be rendered to the owner, and for want of ſufficient diſtreſs, the offender ſhall be ſent by ſuch juſtice to the houſe of correction, there to be kept to hard labour for any time not exceeding ſix months, nor leſs than three months, as ſuch juſtice ſhall think proper, unleſs ſuch penalty ſhall be ſooner paid or ſatisfied.

XIX. Provided always, That every ſuch bill or bills, ſo to be iſſued for the ſaid ſums of one hundred and thirty-eight thouſand nine hundred pounds, and one hundred thouſand pounds, or either of them, or any part thereof as aforeſaid, ſhall and may, on or after ſuch time or times as ſhall be appointed by his excellency the lord lieutenant, or other chief governor or chief governors of this kingdom for the time being, if not ſooner paid off, be received and taken by, and be current to any receiver or collector of this kingdom of the cuſtoms, exciſe, or any revenue, aid, or tax in this kingdom, for and in ſatisfaction of any cuſtom, exciſe, revenue, aid, or tax then or hereafter reſpectively to become due or payable to your Majeſty, your heirs and ſucceſſors, and ſhall be taken, paſs, and be current at the receipt of your Majeſty's exchequer from every ſuch receiver or collector, for or in reſpect of the cuſtoms, exciſe, or any revenue, aid, or tax by him collected or received, on or after ſuch time or times ſo to be appointed as aforeſaid.

XX. And be it enacted, That as ſoon as any of the ſaid treaſury bills, which have heretofore iſſued, or which ſhall or may iſſue, in purſuance of this act, ſhall be received by any receiver or collector, for or in reſpect of any aid, cuſtom, tax, or revenue, purſuant to the ſeveral proviſions in the ſaid firſt recited act, and this preſent act contained, all intereſt ſhall ceaſe from the day of ſuch receipt, and ſhall be no longer payable thereon; and the ſame, when paid by ſuch receiver or collector into your Majeſty's treaſury, ſhall be cancelled.

XXI. Provided alſo, in order to avoid ſmall fractional diviſions of daily intereſt leſs than a farthing on ſaid bills; be it enacted, That no bill be iſſued by virtue of this act, for any ſum leſs than one hundred pounds, other than ſuch ſum or ſums as his excellency the lord lieutenant, or other chief governor or governors of this kingdom for the time being, ſhall direct and appoint; and that every perſon to whom any ſuch bill or bills ſhall be iſſued, ſhall or may, at his or her option, have and receive one bill, or ſeveral bills, for ſuch ſums as he or ſhe ſhall chuſe, ſo as ſuch bill or bills, if more than one, do not exceed in the whole the amount of the money by him or her paid into the receipt of your Majeſty's exchequer in purſuance of this act.

XXII. And be it further enacted, That in caſe the lord lieutenant, or other chief governor or chief governors of this kingdom for the time being, ſhall think proper, at any time or times, purſuant to the proviſions aforeſaid, to call in and pay off any of the ſaid treaſury bills heretofore iſſued for the ſaid ſums of one hundred and thirty-eight thouſand nine hundred pounds, and one hundred thouſand pounds, or either of them, publick notice ſhall be given thereof in ſuch manner as ſhall be directed by his excellency the lord lieutenant, or other chief governor or governors of this kingdom for the time being, requiring all perſons who hold any of the ſaid bills, and are deſirous to have the ſame diſcharged, to apply at the treaſury, at ſome day, to be named in ſuch notice, not more than twelve days diſtant, and ſo ſpecify the number and amount of his, or their bills; and ſuch perſons ſhall be paid off in the order in which they ſhall apply on ſaid day, until the whole of the money to be applied at ſuch time in diſcharge of treaſury bills ſhall be paid; and in caſe a ſufficient number of bills ſhall not be offered for diſcharge on ſaid

A. D. 1788. Chap 2.

day, publick notice ſhall be given thereof, in manner aforeſaid, and that on ſaid ſubſequent day, to be named in ſuch notice not more than twelve days diſtant, ſo many more of ſaid treaſury bills iſſued, as ſhall be the amount of the money which ſhall be ſpecified in ſuch notice, will then be diſcharged; and in ſuch notice, the holders of the ſame ſhall be required to apply at the treaſury on ſaid day for payment; and if on ſuch days, any of the holders of ſuch bills, mentioned in the ſaid notice, ſhall omit or neglect to apply for the payment of the ſame, all intereſt ſhall from and after ſuch days ceaſe thereon.

XXIII. And be it further enacted, That the vice-treaſurer or vice-treaſurers, receiver or receivers, and paymaſter-general of this kingdom, his or their deputy or deputies, ſhall upon receiving the directions of the lord lieutenant or other chief governor or chief governors of this kingdom for the time being, for that purpoſe, call in and pay off the ſum of three thouſand pounds granted laſt ſeſſion of Parliament to the provoſt, fellows, and ſcholars of the college of the holy and undivided Trinity of Queen Elizabeth, near Dublin, and directed to be raiſed by loan upon debentures, bearing an intereſt at the rate of four pounds *per centum per annum*, and apply ſo much of the ſurplus or exceeding of any duties granted in any former ſeſſion of Parliament, appropriated to the payment of any principal ſums heretofore borrowed, now remaining in his hands in diſcharge of the ſaid ſum.

XXIV. And be it further enacted, That all and every of the ſaid bill and bills, which ſhall from time to time be diſcharged and paid off, ſhall immediately after the ſame ſhall have been diſcharged and paid off, be cancelled and made void by the officer or officers of your Majeſty's treaſury, who ſhall pay off and diſcharge the ſame.

XXV. And to the intent that the intereſt of the ſeveral ſums at any time or times heretofore borrowed upon, or ſecured by debentures, bearing an intereſt at the rate of four pounds *per centum per annum*, and three pounds ten ſhillings *per centum per annum* reſpectively, and remaining unpaid; and the ſaid ſeveral annuities, and the intereſt of the ſeveral ſums borrowed upon, or ſecured by treaſury bills remaining unpaid, may be duly and regularly paid: be it enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, there ſhall be, throughout your Majeſty's kingdom of Ireland, raiſed, levied, granted, collected, and paid to your Majeſty, your heirs and ſucceſſors, over and above the ſeveral rates and duties payable by virtue of an act paſſed in the fourteenth and fifteenth years of the reign of his late Majeſty Charles the ſecond, entitled, *An act for the ſettling of the exciſe or new impoſt upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted*, or by virtue of one other act paſſed in the ſaid fourteenth and fifteenth years of the reign of his ſaid late Majeſty, entitled, *An act for ſettling the ſubſidy of poundage, and granting a ſubſidy of tonnage, and other ſums of money, unto his royal Majeſty, his heirs and ſucceſſors, the ſame to be paid upon merchandizes imported and exported into, or out of the kingdom of Ireland, according to the book of rates hereunto annexed*; and over and above any other duties, rates, impoſitions and taxes granted to your Majeſty, by any other act or acts of Parliament, heretofore enacted in this kingdom, and ſtill in force, the ſeveral duties, rates, impoſitions and taxes herein after mentioned, that is to ſay, an additional duty of ten pence *per* gallon for and upon every gallon of *aqua vitæ*, ſtrong waters, or ſpirits made or diſtilled within this kingdom for ſale, from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine inclusive, the ſame to be paid by the firſt maker or diſtiller thereof; an additional duty of eight pence *per* gallon upon every gallon of brandy, ſtrong waters,

waters, and ſpirits perfectly made, and on ſpirits not above proof, made and diſtilled of wine, that ſhall be imported into this kingdom, during the time aforeſaid, and ſo proportionably for a greater or leſs quantity; and for every gallon of foreign ſpirits above the quality of ſingle ſpirits, which ſhall be imported into this kingdom during the time aforeſaid, an additional duty for ſuch ſpirits in proportion to the duties payable for ſingle ſpirits of the ſame denomination, according to the comparative degree of ſtrength which ſuch ſpirits ſhall bear to ſingle ſpirits of the ſame denomination; a further additional duty of ten pence for and upon every gallon of rum, or other ſpirits of the growth and produce of your Majeſty's ſugar colonies in America, which ſhall be imported into this kingdom during the time aforeſaid; a further additional duty of one ſhilling and eight pence for and upon every gallon of brandy, geneva, and all other ſpirits that ſhall be imported into this kingdom during the time aforeſaid, except ſpirits of the growth and produce of your Majeſty's ſugar colonies in America, over and above all other duties now payable for the ſame; and an additional duty of ſix-pence a pack for and upon all printed or playing cards that ſhall be manufactured or vended in this kingdom, during the time aforeſaid; the ſaid ſeveral duties to be paid down in ready money net, without diſcount or allowance for prompt payment.

XXVI. And be it enacted, That no allowance or abatement whatſoever ſhall be made by any officer of or upon any aid, duty, or impoſition granted and chargeable by this act, upon any brandy, rum, geneva, or other foreign ſpirits imported into this kingdom, on account of any encreaſe, or ſuppoſed encreaſe of ſtrength or quantity, by reaſon of the heat of weather, or on account of the ſpace occupied by the meaſuring rule, or of what is commonly called the wet dip, but that during the time aforeſaid, all aids, duties, or impoſitions payable by this or any other act ſhall be paid without any abatement, allowance, or deduction whatſoever, upon the accounts aforeſaid, or either of them.

XXVII. And be it further enacted, That neither the ſix pence *per* pound, nor any other fee ſhall be payable to, nor be deducted or received by the vice-treaſurer or vice-treaſurers, receiver, or paymaſter-general, clerk of the pells, or any other officer or officers of this kingdom, for or on account of the iſſuing or payment of any ſum or ſums of money ariſing by, or which ſhall be received for or on account of the aids hereby granted unto your Majeſty, or of any payment to be made in purſuance hereof.

XXVIII. And be it further enacted, That the aids hereby granted unto your Majeſty, ſhall in the firſt place be applied and paid by the vice-treaſurer or vice-treaſurers, his or their deputy or deputies, to the diſcharge of the intereſt of ſo much of the ſaid ſeveral principal ſums, at any time or times heretofore borrowed upon debentures, and carrying an intereſt after the rate of four pounds *per centum per annum*, as ſhall remain unpaid on the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, and in the next place to the payment of the ſaid annuity of twenty-four thouſand pounds *per annum*; and in the next place to the payment of the annuities aforeſaid, granted for the ſum of two hundred and ſixty five thouſand pounds; and in the next place to the payment of the annuities granted for the ſum of one hundred and ſeventy-five thouſand pounds; and in the next place to the payment of the annuities granted for the ſum of three hundred thouſand pounds; and in the next place towards payment of the expences which ſhall or may be incurred by ſending or remitting from time to time ſuch of the ſaid ſeveral annuities to the city of London, as are or ſhall be payable there, purſuant to the ſeveral acts heretofore paſſed relative thereto; and in the next place towards the payment of an intereſt after the rate of four pounds *per centum per annum*, for

A. D. 1788. Chap. 2.

ſuch of the debentures which have been iſſued for the payment of the prizes of lotteries heretofore eſtabliſhed, as ſhall remain unpaid on the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight; and in the next place towards the diſcharge of the intereſt of ſo much of the ſeveral principal ſums heretofore borrowed upon or ſecured by treaſury bills, carrying an intereſt after the rate of three pence by the day for each one hundred pounds, as ſhall remain unpaid on the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight; and in the next place towards the payment of ſuch annuities as have been granted in purſuance of the ſaid act paſſed in the twenty-fifth year of your Majeſty's reign, for effectuating the raiſing of the ſum of two hundred thouſand pounds in the ſaid act mentioned; and in the next place towards the payment of an intereſt after the rate of three pounds ten ſhillings *per cent. per annum*, on the ſeveral ſums borrowed upon debentures carrying ſuch intereſt, and towards the payment of the intereſt of the ſeveral principal ſums heretofore borrowed and now due upon, or ſecured by treaſury bills carrying an intereſt after the rate of two pence halfpenny by the day for each one hundred pounds; and in the next place, towards payment of the intereſt of ſuch debentures and treaſury bills as may be iſſued in purſuance of this act; and that the ſurplus of the ſaid duties be applied towards diſcharging of the ſeveral ſums due by debentures, or by treaſury bills, as ſhall be directed by Parliament.

XXIX. And be it further enacted, That an act paſſed in the thirteenth and fourteenth years of your Majeſty's reign, entitled, *An act to explain and amend an act paſſed in this ſeſſion of parliament*, entitled, *An act for granting annuities in manner therein provided, to ſuch perſons as ſhall voluntarily ſubſcribe towards the raiſing a ſum not exceeding the ſum of two hundred and ſixty-five thouſand pounds*, ſhall continue in force until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, and no longer.

XXX. And be it further enacted, That ſo much of the ſaid principal ſums ſo heretofore from time to time borrowed on or ſecured by debentures, carrying an intereſt after the rate of four pounds *per centum per annum*, and three pounds ten ſhillings *per centum per annum* reſpectively, as ſhall remain due and unpaid on the twenty-fifth day of March, which will be in the year of our Lord, one thouſand ſeven hundred and eighty-nine, and alſo ſuch further or other ſum or ſums, not exceeding in the whole the ſum of one hundred and thirty-eight thouſand, nine hundred pounds, one hundred thouſand pounds, and nine hundred and eighteen thouſand two hundred and forty pounds, as ſhall be raiſed or borrowed purſuant to the proviſions in this act, and for which debentures carrying an intereſt, not exceeding the rate of three pounds ten ſhillings *per centum per annum*, ſhall be iſſued, as ſhall remain unpaid on the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, ſhall be well and truly ſatisfied and paid unto the ſeveral and reſpective perſons, their executors, adminiſtrators, and aſſigns, to whom the ſame ſhall be then due, together with all intereſt for the ſame, at the reſpective rates aforeſaid, without any deduction, defalcation or abatement whatſoever.

XXXI. And be it further enacted, That a ſeparate and diſtinct account ſhall be kept by the proper officer and officers, of the duties and taxes granted hereby, or by any other act of Parliament now in force in this kingdom, and appropriated to particular uſes; and that the commiſſioners of your Majeſty's revenue ſhall return the weekly abſtracts of the ſeveral collectors to the accountant-general; and that the accountant-general ſhall return a ſeparate account of the ſeveral duties and taxes ſo appropriated to the vice-treaſurer or vice-treaſurers, his or their deputy or deputies; and that every collector or receiver of the ſaid duties and taxes do take a ſeparate receipt for the ſame when paid into your Majeſty's treaſury, which receipt

ceipt the vice-treaſurer or vice-treaſurers, his or their deputy or deputies is and are hereby required to give accordingly.

XXXII. And be it further enacted, That all and every the reſpective duties, rates, and impoſitions hereby granted, ſhall be raiſed, anſwered, collected, and paid unto your Majeſty, your heirs and ſucceſſors, during the time aforeſaid, in like manner, ſave as to bonding the ſaid duties, or any diſcount for prompt payment, and by ſuch ways, means, and methods, and by ſuch rules and directions, and under ſuch penalties and forfeitures, and with ſuch powers as are appointed, directed, and expreſſed in and by the ſaid act made in this kingdom in the fourteenth and fifteenth years of the reign of his late Majeſty Charles the ſecond, entitled, *An act for the ſettling of the exciſe and new impoſt upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted*, or by any other law now of force, relative to the revenue of exciſe in this kingdom, as fully and effectually to all intents and purpoſes, as if the ſame were particularly mentioned, ſpecified, and enacted in the body of this preſent act, with like remedy of appeal to and for the party aggrieved, as in and by the ſaid act of exciſe, or any other law or laws now in being, relative to the duty of exciſe is provided.

XXXIII. And be it further enacted, That ſuch ſurplus or exceeding of the duties granted in the laſt and any former ſeſſion of Parliament, appropriated to the payment of the intereſt of the ſeveral principal ſums, annuities, and charges herein before mentioned, as ſhall on the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, remain in the hands of the vice-treaſurer or vice-treaſurers, receivers, or paymaſters-general, his or their deputy or deputies, over and above all intereſt, annuities, and other charges payable thereout at the ſaid time, ſhall, if neceſſary, be applicable by the vice-treaſurer or vice-treaſurers, receivers, or paymaſters-general, his or their deputy or deputies, in the firſt place to the payment of all intereſt, annuities, and other charges which by virtue of this act ſhall be due and payable on the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, and that the remainder thereof ſhall be applied in payment of loan or lottery debentures.

XXXIV. And for rendering the payment of ſuch debentures more eaſy; be it enacted, That the ſaid vice-treaſurer or vice-treaſurers, his or their deputy or deputies ſhall, upon receiving the direction of his excellency the lord lieutenant, or other chief governor or governors of this kingdom for the time being, cauſe the numbers of ſuch receipts or debentures for the ſeveral principal ſums then ſtanding out on debentures, bearing an intereſt at the rate of four pounds *per centum per annum*, and which ſhall remain unpaid on the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, and the ſums therein contained to be written on ſeveral tickets or pieces of parchment, and to be rolled and ſewed up in ſuch manner as his excellency the lord lieutenant, or other chief governor or governors of this kingdom for the time being ſhall direct, and put into a box or urn, and well mixed together, and an indifferent perſon ſhall publickly between the hours of ten in the forenoon, and three in the afternoon of ſuch day or days as ſhall by the ſaid vice-treaſurer or vice-treaſurers, his or their deputy or deputies, be publickly adverтiſed in the Dublin Gazette for that purpoſe, at leaſt twenty days before, at the office of the vice-treaſurer or vice-treaſurers in the caſtle of Dublin, draw out of ſuch box or urn ſo many of ſaid tickets or pieces of parchment, as, that the ſums therein contained, ſhall amount in the whole to the principal ſum to be paid in purſuance of this act, and the perſon or perſons, the numbers of whoſe debentures or receipts ſhall be drawn, his or their executors, adminiſtrators, or aſſigns, ſhall within twenty days after the ſaid tickets, or pieces of parchment ſhall be drawn, be paid by the vice-treaſurer or vice-treaſurers, his or their deputy or depu-

A. D. 1788.

ties, the principal ſums to him, her, or them reſpectively due, with intereſt for the ſame at the rates aforeſaid until paid, and ſhall upon payment thereof deliver his, her, and their ſeveral and reſpective debentures or receipts to the ſaid vice-treaſurer or vice-treaſurers, his or their deputy or deputies to be cancelled, which he or they are hereby required to cancel accordingly, and the intereſt payable by virtue of ſuch debentures or receipts ſhall ceaſe from the expiration of twenty days, to be accounted from the day of the drawing the ſaid tickets or pieces of parchment, and that the reſidue of any ſurplus which ſhall remain in the hands of the vice-treaſurer unapplied as before directed, ſhall be diſpoſed of in ſuch manner as ſhall hereafter be appointed by Parliament.

CHAP. III.

An Act for granting unto His Majeſty, His Heirs and Succeſſors, certain Duties upon Malt.

WE your Majeſty's moſt dutiful and loyal ſubjects the commons of Ireland, in Parliament aſſembled, towards raiſing the neceſſary ſupplies to defray the expence of your Majeſty's government, have reſolved to grant unto your Majeſty, your heirs and ſucceſſors, the duties herein after mentioned: be it therefore enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That there ſhall be raiſed, levied, collected, paid, and ſatisfied unto, and for the uſe of your Majeſty, your heirs and ſucceſſors, from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine inclusive, a duty of two ſhillings and ſix pence for, and upon every barrel of malt ground or unground, which ſhall be made in this kingdom of barley or of any other corn or grain, at any time between the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, and the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine inclusive, by any perſon or perſons whether the ſame ſhall be or not be for ſale, and ſo in proportion for any greater or leſs quantity, and alſo an additional duty of two ſhillings and ſix pence upon every barrel of malt ground or unground, which ſhall be imported into this kingdom during the time aforeſaid, made of barley or of any other corn or grain.

II. And be it further enacted, That all and every the ſurveyors, ſearchers, gaugers and waiters of your Majeſty's revenue, and all other officers of exciſe, ſhall at all times in the day time be permitted upon their requeſt to enter the houſe, malt-houſe, kiln, mill, or other places whatſoever belonging to, or uſed by any perſon or perſons, who at any time from the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine inclusive, ſhall have in his, her, or their poſſeſſion, any malt made of barley or other corn or grain, made in, or imported into this kingdom, or whoſe malt-houſe or malt-houſes ſhall have been regiſtered as herein directed, or ſhall during the ſaid time make any malt (either for ſale or not for ſale,) and that all and every the ſaid officer or officers, ſhall upon their requeſt be permitted as well by night as by day, but if in the night time in the preſence of a conſtable, ſub-conſtable or other peace officer, to enter the houſe, malt-houſe, kiln, mill, or other places belonging to, or made uſe of by any publick maltſter or maker of malt for ſale, dealer in malt, common brewer, inn-

ian-keeper, victualler, diſtiller or vinegar maker, making malt, or by any other perſon making malt, and to gauge all ciſterns, uting vats, utenſils, or other veſſels uſed by any ſuch maltſter or maker of malt, or by any other perſon for the wetting or ſteeping of any barley, or other corn or grain for the making of malt, and to gauge, meaſure or weigh; and take an account of the juſt quantity of all malt which ſhall be in the poſſeſſion of any perſon within this kingdom, as alſo of the barley or other corn or grain which ſhall be found wetting or ſteeping in any ſuch uting vat, utenſil, or ciſtern, or ſhall have been wetted or ſteeped in them, or any of them, for making of malt, and ſhall thereof make return or report in writing to the collector of the diſtrict, or to ſuch other perſon or perſons as the commiſſioners of the revenue ſhall appoint to receive the ſame, leaving a true copy of ſuch report in writing under his hand, with every ſuch perſon making malt or having malt in his poſſeſſion as aforeſaid, or at ſuch houſe or malt-houſe; which copy of ſuch report, every ſuch officer is hereby required to leave with every ſuch perſon, or at ſuch houſe or malt-houſe, on pain of forfeiting the ſum of forty ſhillings for every neglect or omiſſion in this behalf, and ſuch report or return of the ſaid officers ſhall be a charge upon every ſuch perſon reſpectively; and if ſuch perſon making or having malt in his or her poſſeſſion as aforeſaid, whether for ſale or private uſe, or the wife of ſuch perſon, or the ſon or daughter of ſuch perſon, or any perſon employed as clerk, maltſter, or ſervant, at any malt-houſe or other place, ſhall obſtruct, or not permit any officer to enter his or her houſe, or other place, in manner herein mentioned, or ſhall obſtruct or not permit him to meaſure, compute, or take an account of ſuch malt, or to gauge all and every ſuch uting vats, utenſils, ciſterns, and other veſſels, or to gauge and take an account of all barley or other corn or grain, in any ſuch ciſtern, uting vat, utenſil or other veſſel, or which ſhall have been ſteeped or wetted, and ſhall be on any floor or other place; every ſuch perſon who, or whoſe wife, ſon, daughter, clerk, maltſter, or ſervant as aforeſaid, ſhall ſo obſtruct, or not permit ſuch officer or officers as aforeſaid, ſhall forfeit for every ſuch offence, the ſum of fifty pounds, and that every maltſter or other perſon making malt for ſale, or not for ſale, at any time between the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, and the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, ſhall monthly and every month, or within ten days after the expiration of ſuch month, make a true return to the collector of the diſtrict in which ſuch perſon ſhall reſide, of all the malt ſo made by him or her reſpectively in ſuch month.

III. And be it enacted, That every maltſter or other maker of malt, ſhall within four months after he or ſhe ſhall make, or ought to have made ſuch monthly return as aforeſaid, pay and clear off all ſuch duties as ſhall be due from him, her, or them reſpectively, for and on account of all ſuch malt as aforeſaid, by him, her, or them made, unleſs ſuch malt ſhall be ſooner removed from the malt-houſe, or place where the ſame ſhall have been made, in which caſe the ſaid duties ſhall be paid for all ſuch malt as ſhall be intended to be removed, before any permit for removing, carrying, or conveying the ſame, ſhall be granted.

IV. And be it further enacted, That every maltſter or other perſon chargeable with the duties aforeſaid, who ſhall neglect or refuſe to make ſuch return and payment reſpectively as aforeſaid, ſhall forfeit for every ſuch offence reſpectively the ſum of fifty pounds; and that no maltſter or other perſon, after default made, ſhall deliver or carry out any malt until he or ſhe ſhall have paid and cleared off the duty as aforeſaid, on pain of forfeiting double the value of ſuch malt ſo delivered and carried out; any thing herein contained to the contrary notwithſtanding.

A. D. 1788. Chap. 3.

V. And be it enacted, That as often as any difference or diſpute ſhall ariſe between the perſon or perſons making malt, or having malt in his, her, or their poſſeſſion as aforeſaid, and the gauger or other officer of the revenue reſpecting the amount of the charge made as aforeſaid, the return or report ſo made ſhall be verified by the oath of ſuch gauger or other officer to be made before one of the chief commiſſioners or ſub-commiſſioners of exciſe of the proper diſtrict, who are hereby reſpectively authorized to adminiſter the ſame, that the ſaid return or report ſo by him made was truly and fairly made to the beſt of his ſkill and knowledge, and the ſaid return or report ſhall then be a charge upon the perſon or perſons making malt, or having malt in his, her, or their poſſeſſion ſo diſputing the ſame, and not otherwiſe.

VI. Provided always, That no perſon or perſons ſhall be at liberty to controvert any charge made by ſuch gauger or other officer, unleſs he ſhall object to the ſame within three months after ſuch charge ſhall have been made as aforeſaid, ſuch objection to be made in writing, and ſigned by the perſon ſo making the ſame, and to be delivered to the collector of the diſtrict in which ſuch charge ſhall have been made as aforeſaid, nor ſhall it be neceſſary for ſuch gauger or other officer to verify ſuch charge by affidavit, unleſs ſuch perſon or perſons ſhall have made ſuch return as aforeſaid, of the malt made by him, her, or them, or in his, her, or their poſſeſſion, within the time herein before for that purpoſe mentioned.

VII. And be it further enacted, That all malt, or grain, or corn whatſoever, making or to be made into malt, which ſhall be found in the malt-houſe, ware-houſe, or other tenement of any maker of malt, or of any perſon in poſſeſſion of any ſuch malt-houſe, ware-houſe, or other tenement, ſhall be ſubject to, and chargeable with all and ſingular the duties upon malt which may be in arrear and owing, as well for any malt which ſhall have been made by ſuch maker of malt, or for any malt which ſhall have been made within ſuch malt houſe, at any time before ſuch malt-houſe ſhall have come to his or her poſſeſſion, and ſhall alſo be ſubject to all penalties and forfeitures incurred by the perſon or perſons who had uſed ſuch malt-houſe, for any offence againſt this act, by not making ſuch returns, or paying ſuch duty as aforeſaid; and that it ſhall be lawful in all caſes to levy all debts and penalties incurred under and by virtue of this act, and to carry on ſuch proceedings againſt ſuch malt as it may be lawful to do in caſe the debtor or offender was the true and real owner of the ſame malt.

VIII. And be it further enacted, That no maltſter or maker of malt ſhall mix, or cauſe to be mixed, his or her corn or grain, of one wetting or ſteeping, or any part thereof, with his or her corn or grain, making into malt of a former wetting or ſteeping, or any part thereof, or ſhall mix, or cauſe to be mixed any of his or her couches or floors, or any part thereof, with any corn or grain of a former wetting or ſteeping before the ſame ſhall be put on the kiln for drying; and that no maltſter, or maker of malt, or other perſon whatſoever ſhall mix, or cauſe to be mixed, any unmalted corn or grain with malt made of any corn or grain whatſoever, or ſhall ſell or expoſe to ſale any ſuch mixtures reſpectively as aforeſaid, on pain of forfeiting in every ſuch caſe the ſum of twenty pounds for every ſuch offence reſpectively.

IX. And be it further enacted, That if any maltſter or maker of malt, or other perſon ſhall fraudulently hide or conceal, or convey away, or cauſe or permit, or ſuffer to be hidden or concealed or conveyed away, any malt out of his malt-houſe from the ſight or view of any gauger or other officer, or cauſe or procure, or permit or ſuffer to be conveyed away from the ciſtern, uting vat, or other wetting place or utenſil, any ſteeping, or part of any ſteeping of corn or grain making into malt, or ſhall mix ſuch corn or grain making into malt, or ſuch corn or grain ſo

conveyed away with, or amongſt any couch or couches, floor or floors of other corn or grain making into malt, which are then depending and in operation, and which ſhall have been gauged or charged with duty; or if any maltſter or maker of malt, ſhall fraudulently convey away, or cauſe or procure, or permit, or ſuffer to be conveyed away from the ciſtern, uting-vat, or other wetting-place or utenſil, any ſteeping, or part of any ſteeping of corn or grain making into malt, ſo that no gauge of ſuch corn or grain ſo conveyed away can be taken by the officer; and if any perſon ſhall harbour, hide, or conceal any ſuch malt, or corn, or grain making into malt; then and in each of the ſaid caſes, every ſuch maltſter or maker of malt, or other perſon ſo offending, ſhall for every ſuch offence reſpectively, forfeit the ſum of one hundred pounds; and all ſuch malt, or corn, or grain making into malt, with all bags and ſacks containing the ſame, ſhall be forfeited.

X. And be it further enacted, That if any maltſter, or maker of malt, ſhall tread, preſs, or otherwiſe force together, in the ciſtern, uting-vat, or couch frame, any corn ſteeping or ſteeped, in order to be made into malt; every ſuch maltſter or maker of malt, ſhall for every ſuch offence reſpectively forfeit the ſum of twenty pounds.

XI. And be it further enacted, That the officers of exciſe for the time being, ſhall meaſure ſuch corn or grain making into malt, and charge the duty thereon, by the gauge only.

XII. And be it enacted, That every four buſhels of ſuch corn or grain making into malt, taken by the gauge as aforeſaid, ſhall be deemed and taken to be equal to a barrel of malt, for the purpoſe of charging and levying the duties impoſed by this act; and that every four buſhels of ſuch corn or grain making into malt as aforeſaid, ſhall be ſubject to the ſaid duty of two ſhillings and ſix pence, ſuch buſhel to be computed according to the buſhel, known by the name of the Wincheſter buſhel, containing eight gallons of two hundred and ſeventy-two cubical inches and a quarter each.

XIII. And be it further enacted, That out of every twenty buſhels ſo charged by the gauger or other officer upon his gauge, there ſhall be an allowance of four buſhels made to the maker of ſuch malt ſo charged in the uting vat, ciſtern, or other veſſel wherein the ſame ſhall be found wetting or ſteeping as aforeſaid, or upon the floor, within thirty hours after the ſame ſhall be thrown out of the uting vat, utenſil, ciſtern, or other veſſel, and out of every greater or leſs quantity, a proportionable allowance ſhall be made in conſideration of the difference between the quantity of ſuch corn when it is wet and ſwoln, and the quantity thereof when it is converted into dry malt, any thing herein contained to the contrary notwithſtanding.

XIV. Provided always, That if any maltſter, or maker of malt, ſhall not wet or ſteep his or her barley or other corn in the ciſtern, uting vat, or other veſſel, ſo as that the ſame ſhall be covered with water, and continue ſo covered in ſuch ciſtern, uting vat, or other veſſel for the full ſpace of forty hours before he ſhall drain or draw the water from the ſame, ſuch maltſter or maker of malt ſhall not be entitled to the allowance aforeſaid.

XV. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, no maltſter or other perſon making malt for ſale, or not for ſale, ſhall erect, or ſet up, alter, or enlarge, or make uſe of any ciſtern, uting vat, utenſil, or other veſſel for the wetting or ſteeping of any barley, or other corn or grain to be made into malt, or of any kiln, floor, room, or other place for the making or keeping of malt, or keeping of corn or grain making into malt, without firſt giving notice in writing to the collector of the diſtrict, of his or her intention to erect, or ſet up, alter or enlarge ſuch

A. D. 1788. Chap. 3.

ciſtern, uting vat, utenſil, or other veſſel, or ſhall keep or make uſe of any ciſtern, uting vat, utenſil, or other veſſel, for the wetting his, or their barley, or other corn or grain to make malt, other than thoſe which ſhall have been regiſtered as herein after mentioned, and which ſhall be openly known and made uſe of in his or her common malting-houſe, on pain of forfeiting the ſum of fifty pounds for every ſuch ciſtern, uting vat, utenſil, or other veſſel, kiln, floor, room, or other place ſo erected or ſet up, altered, or enlarged without ſuch notice as aforeſaid, or kept private or concealed, or made uſe of without ſuch regiſtry as aforeſaid.

XVI. And be it further enacted, That from and after the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, every maltſter or maker of malt, whoſe malt-houſe or malt-houſes ſhall be ſituate in a city or ſuburbs thereof, or in any market-town, ſhall at leaſt twenty-four hours before he or ſhe ſhall begin to wet any corn or grain to be made into malt, give, or cauſe to be given to the gauger of the walk in which ſuch malt-houſe ſhall be ſituated, a notice in writing of the particular hour or time of the day when he or ſhe intends to wet corn or grain to be made into malt, and every other maltſter or maker of malt, whoſe malt-houſe or malt-houſes ſhall not be ſituated in any city or ſuburbs thereof, or in any market-town, ſhall at leaſt forty-eight hours before he or ſhe ſhall begin to wet any corn or grain to be made into malt, cauſe to be given like notice in writing; and in caſe any ſuch maltſter or maker of malt ſhall not begin to wet his or her corn or grain, and immediately proceed to cover the whole thereof with water at the hour or time mentioned in ſuch notice, or within three hours after the expiration of ſuch hour and time, then every ſuch notice ſhall be, and the ſame is hereby declared to be null and void; and every ſuch maltſter or maker of malt ſhall be obliged to give a freſh and like notice before he or ſhe ſhall begin to wet any corn or grain, and that no ſuch maltſter or maker of malt ſhall begin to wet any corn or grain to be made into malt, except between the hours of four in the morning and nine in the evening; and in caſe any ſuch maltſter or maker of malt ſhall neglect or refuſe to give ſuch notice, or having given a notice which ſhall ſo become void, ſhall neglect or refuſe to give a like notice, or having given ſuch notice or notices, and begun to wet any corn or grain in purſuance thereof, ſhall neglect or refuſe immediately to cover the whole thereof with water, and to continue the ſame ſo covered for the full ſpace of forty hours from the time of its being firſt wet and covered, or ſhall begin to wet any corn or grain at any other time than between the hours of four in the morning and nine in the evening, or if any ſuch maltſter or maker of malt after the officer ſhall have taken an account of the corn or grain ſteeping in the ciſtern or uting vat, or other wetting place, or utenſil, ſhall add freſh corn or grain to the corn or grain ſo ſteeping, every ſuch maltſter or maker of malt, offending in any of the ſaid caſes, ſhall for every ſuch offence reſpectively, forfeit the ſum of one hundred pounds; and if any corn or grain making into malt of the wetting of which ſuch notice as aforeſaid, ſhall not have been given, ſhall be found in any malt-houſe, or on any floor, kiln, or other place belonging to any maltſter or maker of malt, every ſuch maltſter or maker of malt for every time ſuch corn or grain ſhall be found, ſhall forfeit the ſum of one hundred pounds.

XVII. And whereas perſons making malt have frequently removed out of their ſteeps, ciſterns, and uting vats, corn and grain making into malt, of the wetting of which notice hath been given as by this act is required, and replaced the ſame with other corn and grain to be made into malt, without having given notice of the wetting thereof, and have pretended that ſuch corn or grain hath been the corn or grain of the wetting of which they gave notice, and that it re-

quired a length of time to ſteep the ſame ſufficiently: for prevention whereof, be it enacted, That all corn or grain which ſhall be found in any ſteep, ciſtern, or uting vat, after ſeventy-two hours from the hour mentioned in the notice herein before directed to be given, of the wetting of corn or grain to be made into malt, ſhall be conſidered as new corn or grain to be made into malt, and be charged with duty accordingly, and the perſon making the ſame into malt, ſhall be ſubject to the penalty by this act inflicted on perſons wetting corn or grain to be made into malt, without having given notice thereof as is hereby required.

XVIII. And be it further enacted, That if after the duty by this act ſet and impoſed ſhall have been paid by or charged on any maltſter, or maker of malt, or other perſon having malt in his or her poſſeſſion, any quantity of the ſaid malt, ſhall by accident happen to be damaged or loſt by fire, or ſhall periſh or be damaged by caſting away of, or any inevitable accident happening to any barge or veſſel in which the ſaid malt ſhall be tranſported, or tranſported from any one part of this kingdom to any other part thereof, or put on board for that purpoſe, it ſhall and may be lawful to and for the reſpective proprietors of ſuch malt to make proof thereof on the oath of one or more credible witneſs or witneſſes, before the principal officer of exciſe, in the reſpective diſtricts where ſuch malt was burned, or put on board, or loſt or damaged, which oath, every ſuch officer is hereby authorized and required to adminiſter; and upon ſuch proof being made to the ſatisfaction of the commiſſioners of the revenue, and like proof that the malt was entirely loſt or deſtroyed, or ſo damaged, as to be totally unfit for uſe, and that the duty thereof was charged or paid as the caſe ſhall be, it ſhall and may be lawful for them to repay or allow to the proprietor or proprietors of ſuch malt, out of the duties ariſing by virtue of this act, ſo much money as ſhall have been charged or paid for the duty of the malt ſo loſt or deſtroyed, or damaged, or to vacate the charge as to ſo much of the duties as ſhall have been charged only, and not paid.

XIX. Provided always, That all ſuch malt not entirely loſt or deſtroyed, but only damaged as aforeſaid, ſhall, before ſuch payment or allowance by the commiſſioners, be publickly burned, or otherwiſe deſtroyed by order of the ſaid commiſſioners.

XX. Provided alſo, That if any perſon ſhall defraud your Majeſty, your heirs or ſucceſſors, by receiving from any collector of your Majeſty's revenue, any ſum or ſums of money upon pretence of ſuch loſs or damage, by him, her, or them ſuſtained, or by having the charge of any duties, allowed or vacated upon ſuch pretence, where no ſuch loſs or damage ſhall have been ſuſtained, then every ſuch perſon ſhall forfeit the ſum of one hundred pounds for every five pounds which ſuch perſon ſhall ſo fraudulently receive, be allowed, or for which ſuch charge ſhall be vacated, and ſo in proportion for any greater or leſs ſum.

XXI. And be it further enacted, That all malt whatſoever, which ſhall be found conveying or carrying by land or by water, from any one part of this kingdom, to any other part thereof, and all ſacks or bags, caſks or veſſels containing the ſame, together with the cart, car, or other carriage or draft, and all tackle thereunto belonging, and the horſe or beaſt drawing or carrrying the ſame ſhall be forfeited, and in caſe of conveyance by water as aforeſaid, the ſhip, boat, or other veſſel conveying the ſame, with all her tackle, furniture, and apparel, ſhall alſo be forfeited, unleſs a permit ſhall be produced for the ſame, under the hand of the proper officer, and that every porter or carman, and maſter or perſon having the charge of ſuch cart, car, carriage or beaſt, ſhip, boat, or other veſſel carrying or conveying the ſaid malt, ſhall forfeit the ſum of five pounds, and in default of payment thereof, ſhall ſuffer three months impriſonment.

A. D. 1788. Chap. 3.

XXII. And be it further enacted, That every ſuch permit for the carrying and conveying of malt, ſhall contain the real name and place of abode of the perſon ſending the ſaid malt, and of the perſon to whom the ſame ſhall be ſent, and the true quantity thereof, and the real name of the perſon who made the ſaid malt, and was charged with the duty thereof, and the time when the duty which had been charged thereon was paid, and ſhall ſpecify the time it ſhall be in force; and alſo ſhall contain ſuch other particulars as ſhall be directed from time to time by the commiſſioners of the revenue.

XXIII. And be it enacted, That it ſhall and may be lawful to and for any officer of your Majeſty's revenue, entering purſuant to the proviſions herein contained, into all or any the houſes, out-houſes, mills, ſtore-houſes, or other places whatſoever herein mentioned, to demand a permit or let-paſs ſigned by the proper officer, for all malt that ſhall be found therein, ſuch houſe, out-houſe, ſtore, mill, or other place not belonging to any maltſter or maker of malt, and if on demand made by ſuch officer as aforeſaid, no permit or let-paſs for ſuch malt ſigned as aforeſaid, nor copy thereof atteſted by the proper officer, ſhall be produced within a reaſonable time after ſuch demand, or proof made that a permit had been granted for the ſame, and was afterwards loſt or miſlaid, then all ſuch malt ſhall be deemed and taken to be unlawfully made, and ſhall be forfeited as ſuch, together with the ſacks or bags in which the ſame ſhall be contained.

XXIV. And be it enacted, That if any ground malt ſhall be found in the poſſeſſion of any brewer or diſtiller wetted or maſhed in any kieve, pan, boiler, back, or other utenſil in the poſſeſſion of ſuch brewer or diſtiller, and if on demand made by any ſuch officer as aforeſaid, a permit or let-paſs for ſuch malt, ſigned as aforeſaid, or a copy thereof atteſted as aforeſaid, ſhall not be produced within a reaſonable time after ſuch demand, nor proof made that a permit had been granted for the ſame, and was afterwards loſt or miſlaid, then all ſuch malt ſo found, ſhall be forfeited, and the brewer or diſtiller in whoſe poſſeſſion the ſame ſhall be found, ſhall forfeit the ſum of twenty pounds.

XXV. And be it further enacted, That if any malt exceeding in the whole the quantity of ſix ſtones, ſhall be conveyed or carried by land or by water from place to place within this kingdom, and that there ſhall not be ſtamped or marked on the outſide of every ſack or other package containing ſuch malt on both ſides thereof, and at or near the middle of ſuch ſack or other package, the word Malt, in large plain black Roman letters, not leſs than three inches in length, or if that part of every ſuch ſack or package on which the word Malt ſhall be ſo ſtamped or marked, or if the uppermoſt ſack or package, where there ſhall be more ſacks or packages than one on the ſame carriage, or in the ſame boat or veſſel, ſhall not be placed ſo as to appear to publick view, without altering the poſition of ſuch ſack or other package; then and in every ſuch caſe, all ſuch malt, with the ſacks or packages containing the ſame, and alſo the beaſt, car, or other carriage, or boat or veſſel carrying, bearing, or drawing the ſame, with all tackle thereto reſpectively belonging, ſhall be forfeited.

XXVI. And whereas brewers and diſtillers who make malt, have frequently in their breweries and diſtilleries, and ſtore-houſes thereunto belonging, malt which has not paid duty; be it therefore enacted, That every brewer or diſtiller who ſhall remove any malt from any kiln-houſe, ſtore-houſe, or other place belonging to him, into his or her brewery or diſtillery, ſhall obtain a permit or let-paſs, ſigned by the proper officer for the ſame, whether ſuch malt ſhall have been made by ſuch brewer or diſtiller, or purchaſed from any other perſon, for every which permit the ſum of one penny, and no more, ſhall be paid; and if malt ſhall be found in any brewery or diſtillery, whether ſuch malt ſhall have been made by ſuch brewer or diſtiller, or purchaſed from any other perſon for which a permit or let-

paſs,

paſs, ſigned by the proper officer, ſhall not be produced on demand of any officer, or within a reaſonable time after ſuch demand, unleſs proof ſhall be made that ſuch permit had been granted, and that the ſame was afterwards loſt or miſlaid, then all ſuch malt, together with the ſacks and bags, if any, in which the ſame ſhall be contained, ſhall be ſeized and forfeited, or the ſaid malt if manufacturing into beer, ale, or ſpirits, ſhall be conſidered as malt which has not paid duty, and ſhall be liable to forfeiture, and the perſon in whoſe poſſeſſion it ſhall be ſo found, ſhall be ſubject and liable to ſuch fines and penalties as perſons in whoſe poſſeſſion concealed malt is found, are liable to.

XXVII. And be it further enacted, That no inland or coaſting bounty whatſoever ſhall be paid or payable on any malt brought to the city of Dublin, unleſs the perſon or perſons who ſhall claim ſuch bounties reſpectively, ſhall at the time of demanding the ſame, produce and deliver to the officer empowered to pay the ſame, ſuch permit as aforeſaid, a true copy whereof, every ſuch officer ſhall forthwith give to ſuch perſon, atteſted by himſelf, which copy ſhall be of equal authenticity with the original permit for the ſeveral purpoſes hereby enacted in reſpect of the ſame.

XXVIII. And in order to prevent the concealing of malt-houſes, be it enacted, That every perſon in whoſe poſſeſſion or occupation there ſhall be any malt-houſe, or any ſteep or ciſtern for making malt, or any kiln for drying malt, ſhall within one month from the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, regiſter with the commiſſioners of his Majeſty's revenue, or ſome officer properly authorized by them, his or her name and place of abode, and his or her ſeveral malt-houſes, ſteeps, ciſterns, uting-vats, kilns, utenſils, and other implements for making corn or grain into malt, and alſo the ſeveral floors in his or her ſeveral malt-houſe or malt-houſes, and the dimenſions thereof, ſpecifying the number of ſquare feet which they contain, and alſo the dimenſions of the ſeveral ſteeps or ciſterns therein, and alſo ſpecifying the quantity of barley which each ſhall be capable of holding, and alſo the ſeveral ſtores to ſuch perſon belonging, or in default thereof, ſhall forfeit the ſum of twenty pounds, and for every ſuch regiſtry, the ſum of one ſhilling and no more ſhall be demanded and paid.

XXIX. And be it further enacted, That if any perſon or perſons ſhall regiſter his, her, or their malt-houſe or malt-houſes, or carry on the trade of a maltſter in any other name than his, her, or their own name or names, or in the name or names of any perſon or perſons, except thoſe who ſhall be really intereſted in ſuch malt-houſe or malt-houſes, and for whoſe benefit and advantage the ſame ſhall be carried on, then and in every ſuch caſe the perſon or perſons ſo offending, ſhall reſpectively forfeit the ſum of fifty pounds.

XXX. And be it further enacted, That no regiſtry of any malt-houſe or other houſe, which after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſix, hath been, or which ſhall be erected for, or converted to the purpoſe of making malt for ſale, or ſhall be uſed by any brewer or diſtiller, ſhall be received by the ſaid commiſſioners or their officers, unleſs the ſteep or ciſtern therein, ſhall be of dimenſions ſufficient to contain twenty-five barrels of barley at the leaſt, nor unleſs ſuch malt-houſe ſhall contain after the rate of two thouſand ſix hundred ſquare feet of growing and drying floors, and three hundred and twenty-four ſquare feet of kiln floor for every twenty-five barrels of barley which the ſteep ſhall be capable of containing; nor ſhall any regiſtry of any ſuch malt-houſe be received, unleſs there ſhall be a ſquare couch frame for each and every ſteep or ciſtern contained in ſuch malt-houſe erected, fixed, and ſecured in ſuch manner that the ſurveyor or other officer may take an ates thereof, and which ſhall be of the depth of two feet at leaſt, and not more than three feet, and

capable of receiving the ſame quantity of grain as the ſteep or ciſtern; and if any regiſtry of any malt-houſe, the ſteep or ciſtern in which, ſhall not be of the dimenſions aforeſaid, or which ſhall not contain the reſpective numbers of ſquare feet of growing and drying floors and kiln floors, or in which there ſhall not be ſuch ſquare frame for each and every ſteep or ciſtern therein as aforeſaid ſhall be made, ſuch regiſtry is hereby declared to be null and void; and the perſon uſing ſuch malt-houſe, ſhall be ſubject to all ſuch penalties and forfeitures as any perſon uſing a malt-houſe not regiſtered is by this act ſubject to.

XXXI. Provided always, That in all caſes where the floor of the kiln of any malt-houſe ſo erected or converted ſhall be covered with iron wire or iron plates, ſuch malt-houſe may be regiſtered by the ſaid commiſſioners or officers, although it ſhall not contain a number of ſquare feet of kiln floor after the rate aforeſaid.

XXXII. And be it further enacted, That every perſon making malt, or making corn or grain into malt, ſhall keep conſtantly fixed in his or her malt-houſe, or malt-houſes, ſtairs, or ſteps leading to every floor, or other place belonging to every ſuch malt-houſe, which ſhall be uſed for keeping malt and corn or grain making into malt, ſufficient to enable the officers of exciſe who ſhall enter ſuch malt-houſe, at all times to have eaſy and convenient acceſs to the ſeveral floors, ſtores, and other places belonging to every ſuch malt-houſe, and ſhall on demand of any ſuch officer as aforeſaid, made to the owner of ſuch malt-houſe, or to the perſon attending at ſuch malt-houſe, furniſh ſuch officer with lights ſufficient to enable him to view, gauge, and take an account of malt and corn, or grain making into malt in ſuch malt-houſe, and in every floor, ſtore, or other place therein, or ſhall for every neglect or default in either of the ſaid caſes, forfeit the ſum of twenty pounds.

XXXIII. And be it further enacted, That all corn or grain making into malt, ſhall be immediately after the ſame ſhall be thrown out of any ſteep or ciſtern, put into ſuch couch frame as aforeſaid, and ſhall there remain thirty hours at leaſt, or ſuch maltſter or maker of malt ſhall not be entitled to the allowance herein directed.

XXXIV. And be it further enacted, That if any malt or corn, or grain making into malt, ſhall be found in or upon any kiln, floor, ſtore, or other place for the making or keeping of malt, or of corn or grain making into malt, not duly entered and regiſtered according to the proviſions of this act, or if any corn or grain whatſoever be found in ſteep, or wetted in any place, except in ciſterns, uting vats, or other wetting places, or utenſils duly entered and regiſtered as aforeſaid, all ſuch malt and corn, together with the ſacks, bags, or veſſels containing the ſame, ſhall be forfeited; and the owner or owners thereof, or the perſon or perſons in whoſe poſſeſſion the ſame ſhall be found, ſhall forfeit the ſum of forty ſhillings for every barrel thereof.

XXXV. And whereas it is neceſſary for the due collection of the duties on malt, that papers called ſpecimen papers ſhould be put up and preſerved in every malt-houſe, in order that the officers of the revenue whoſe duty it is to viſit ſuch malt-houſes ſhould enter on ſuch paper their viſits at ſuch malt-houſes reſpectively, and the gauges depending on ſuch viſits: be it enacted, That every maltſter, or maker of malt for ſale, who ſhall be furniſhed by any officer of the revenue with any ſuch ſpecimen paper, ſhall put the ſame up in his malt-houſe, and preſerve and keep the ſame poſted in ſuch manner that any officer of the revenue viſiting ſuch malt-houſe may view the ſame and make entries thereon, and if any ſuch maltſter or maker of malt, ſhall not keep and preſerve ſuch ſpecimen paper in manner herein directed, unavoidable accidents excepted, he or ſhe ſhall for every ſuch offence forfeit the ſum of five pounds.

XXXVI. And

XXXVI. And for the better encouragement of common brewers, and makers of ſtrong beer or ale for ſale, and to the end that no ſuch brewer or maker of ſtrong beer or ale for ſale, or any retailer thereof, may be under the neceſſity of ſelling the ſame at a higher rate than the uſual prices: be it enacted, That there ſhall be paid and allowed to every common brewer or maker of ſtrong beer or ale for ſale, the ſum of one ſhilling and ſix pence for every barrel of ſuch ſtrong beer or ale by him or her ſo brewed containing thirty-two gallons, each gallon containing two hundred and ſeventeen cubical inches and ſix-tenths of a cubical inch, by way of compenſation for the duty impoſed by this act upon the malt whereof ſuch ſtrong beer or ale ſhall be made; provided that it ſhall appear to the ſatisfaction of the commiſſioners of your Majeſty's revenue, that ſuch allowance is claimed on all the ſtrong beer or ale made or brewed by the perſon claiming ſuch allowance within the period in which the ſame ſhall be alledged to have been made or brewed; and that the duties payable on all ſuch ſtrong beer or ale, have been charged, ſave on ſuch quantities as he, ſhe, or they may be entitled to as common brewers.

XXXVII. Provided alſo, That proof upon oath to the ſatisfaction of the ſaid commiſſioners be firſt made, which oath every commiſſioner, ſub-commiſſioner, and collector, or ſuch other perſon as is or ſhall be lawfully authorized for that purpoſe, is hereby empowered to adminiſter of the quantity of malt uſed in making and brewing the ſaid ſtrong beer or ale, and unleſs ſuch ſtrong beer be that ſpecies of ſtrong beer called porter, that ſuch quantity was not leſs than after the rate of ſix ſtones and an half to each barrel, containing ſuch thirty-two gallons as aforeſaid, and alſo that not leſs than two pounds of hops were uſed in making and brewing every ſuch barrel; and for every barrel of any ſpecies of ſtrong beer in which a leſs quantity of malt than ſeven ſtones and a quarter ſhall be uſed, no greater allowance ſhall be made than after the rate of two pence halfpenny for each ſtone of malt actually uſed therein, in lieu of the allowance herein before mentioned.

XXXVIII. Provided alſo, That where a drawback ſhall be claimed on ſtrong beer made and brewed in any place where brewers are not, or ſhall not be permitted to brew, as well ſmall beer as ſtrong beer, like proof on oath ſhall be made that no part of the worts produced from the ſaid malt, or any of the malt, or other material uſed in making the ſaid ſtrong beer or ale, hath been uſed in making ſmall beer.

XXXIX. Provided alſo, That proof to the ſatisfaction of the ſaid commiſſioners be firſt made of the payment of the duty, chargeable by virtue of this act, upon all malt from which the ſaid ſtrong beer or ale ſhall be made or brewed.

XL. Provided alſo, That ſuch permit or permits, or atteſted copy or copies thereof, as herein are required for all the ſaid malt, ſhall be produced and delivered before ſuch allowance be paid, and ſuch perſon ſhall alſo ſwear that the ſtrong beer or ale, for which he or ſhe ſo demands an allowance, was made or brewed from the malt ſpecified in ſuch permit or permits.

XLI. And be it further enacted, That there ſhall be made and allowed to every diſtiller or maker of *aqua vitæ*, ſpirits, or ſtrong waters within this kingdom from malt, an abatement of five pence of the duty or duties now payable, or which ſhall be payable by virtue of any act or acts of Parliament paſſed in the preſent ſeſſion to your Majeſty, your heirs or ſucceſſors, upon each and every gallon of *aqua vitæ*, ſpirits, or ſtrong waters by him or her made or diſtilled from malt during the time aforeſaid, as a full compenſation for the duty impoſed by this act on the malt whereof ſuch *aqua vitæ*, ſpirits, or ſtrong waters, ſhall have been made, and a further abatement of one penny for each and every gallon of

A. D. 1788. Chap. 3.

such *aqua vitæ*, ſpirits, or ſtrong waters; provided, that it ſhall appear to the ſatisfaction of the commiſſioners of your Majeſty's revenue, that ſuch allowance is claimed on all the ſpirits made or diſtilled by the perſon claiming ſuch allowance within the period in which the ſame ſhall be alledged to have been made or diſtilled, and that the duties payable on ſuch ſpirits have been charged on all ſuch *aqua vitæ*, ſpirits, or ſtrong waters, ſave ſuch quantity thereof as ſuch perſon is by law entitled to be allowed in reſpect of ſuch ſpirits being diſtilled from a ſtill or ſtills of certain dimenſions or contents; and provided that proof on oath to the ſatisfaction of the ſaid commiſſioners be firſt made, which oath every commiſſioner, ſub-commiſſioner and collector, or ſuch other perſon as is or ſhall be lawfully authorized for that purpoſe, is hereby empowered to adminiſter, of the quantity of malt uſed in diſtilling the ſame, and that ſuch *aqua vitæ*, ſpirits, or ſtrong waters were diſtilled from malt only.

XLII. Provided alſo, That it ſhall appear to the ſatisfaction of the ſaid commiſſioners, that the duty chargeable by this act upon all the malt from which ſuch *aqua vitæ*, ſpirits, or ſtrong waters ſhall have been ſo made or diſtilled hath been paid.

XLIII. Provided alſo, That ſuch permit or permits, or atteſted copy or copies thereof as herein mentioned, ſhall be produced and delivered before ſuch allowance ſhall be paid, and ſuch perſon ſhall alſo ſwear that the *aqua vitæ*, ſpirits, or ſtrong waters, for which he or ſhe ſo demands an allowance, were made or diſtilled from the malt ſpecified in ſuch permit or permits, and no diſtiller ſhall be allowed a greater allowance than after the rate of two ſhillings and ſix pence for each barrel of malt ſo uſed in diſtilling the ſaid ſpirits, and one penny for each gallon of the ſaid ſpirits which ſhall have been ſo charged with duty, any thing herein contained to the contrary notwithſtanding.

XLIV. And whereas monthly vouchers are returned to the proper officer of the quantities of beer and ale, and of *aqua vitæ*, ſpirits and ſtrong waters, brewed and diſtilled within every month, ending the twenty-fifth day of each month, ſave the months of June and September, the former of which ends on the twenty-fourth day thereof, and the latter of which ends the twenty-ninth day thereof; therefore towards enabling the ſaid commiſſioners to judge whether ſuch brewer and diſtiller claiming the allowance aforeſaid, claims the ſame on all the ſtrong beer or ale, or *aqua vitæ*, ſpirits, or ſtrong waters reſpectively brewed and made, or diſtilled by him or her within the period in which it ſhall be alledged the ſame were brewed, made, or diſtilled: be it enacted, That no ſuch allowance ſhall be made to any ſuch brewer or diſtiller, if it ſhall appear to the ſaid commiſſioners that the period within which he or ſhe ſhall alledge that ſuch ſtrong beer or ale, *aqua vitæ*, ſpirits, or ſtrong waters were reſpectively brewed, made, or diſtilled, ſhall comprize any greater or leſs ſpace of time than from the twenty-fifth day of any one month to the twenty-fifth day of any ſucceeding month, ſave the month of June, which ſhall be computed to end on the twenty-fourth day thereof, and the month of September, which ſhall be computed to end on the twenty-ninth day thereof, any thing herein contained to the contrary notwithſtanding.

XLV. And be it further enacted, That if any *aqua vitæ*, ſpirits, or ſtrong waters, ſhall after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, be made or diſtilled within this kingdom, from any corn or grain unmalted, all ſuch *aqua vitæ*, ſpirits, or ſtrong waters, and the caſks, or other veſſels containing the ſame, ſhall be forfeited, and in every ſuch caſe, the proof ſhall lie on the party claiming ſuch ſpirits, and not on the officer ſeizing the ſame.

XLVI. And

XLVI. And be it further enacted, That upon all *aqua vitæ*, ſpirits, or ſtrong waters which ſhall be made in this kingdom between the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, and the twenty-fifth day of March, one thouſand ſeven hundred and eighty nine, and which ſhall be made or diſtilled within this kingdom from any other material or materials than malt, except unmalted corn, there ſhall be paid and allowed by the collector of exciſe of the diſtrict wherein ſuch *aqua vitæ*, ſpirits, or ſtrong waters ſhall be made or diſtilled, an abatement of one penny out of the duty or duties now payable, or which ſhall be payable as aforeſaid for each and every gallon of ſuch *aqua vitæ*, ſpirits, or ſtrong waters ſo diſtilled, to the perſon or perſons ſo making or diſtilling the ſame.

XLVII. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, there ſhall be paid and allowed the ſum of two ſhillings and ſix-pence *per* barrel to every perſon or perſons exporting malt out of this kingdom, on which the duty payable thereon by this act ſhall have been paid, ſuch payment of two ſhillings and ſix-pence for each barrel of malt being in the nature of a drawback or compenſation for the ſame, and to be paid by the collector of the port from whence ſuch malt ſhall be exported, out of any money in his hands ariſing from any aids or duties granted to your Majeſty applicable to the ſame; or if ſuch malt ſhall be exported within the time allowed by law for the payment of the duties thereon, then the charge for the duties upon ſuch malt ſhall be vacated for ſo much as ſhall be exported, upon the perſon or perſons exporting the ſame performing reſpectively the ſame requiſites, and complying with the like regulations and reſtrictions as are to be made and obſerved by perſons exporting any articles whereon any bounty or drawbacks are payable for obtaining the ſame.

XLVIII. And be it enacted, That no bounty whatſoever ſhall be paid on the inland carriage of any malt to Dublin, unleſs the ſame ſhall ſell for eight ſhillings at leaſt *per* barrel, and that but one-half of the ſaid bounty ſhall be paid upon all malt which ſhall ſell for more than eight ſhillings, and not for more than ten ſhillings *per* barrel; and that no bounty whatſoever ſhall be paid in any caſe on the land carriage of malt to Dublin, unleſs there ſhall be added to the oath to be taken before the paymaſter of corn premiums, or his deputy, by the corn factor or perſon ſelling the ſame, and claiming bounty for malt ſo bought, the words following, that is to ſay, "That every barrel of the ſaid malt for which ſuch bounty is claimed was good, merchantable, properly manufactured, well trodden, ſcreened and cleanſed from dirt and other impurities; and that each and every barrel of ſaid malt, and not merely the average thereof did actually and *bona fide* ſell, without any practice or colluſion for the full ſum of eight ſhillings, or ten ſhillings, and upwards by the barrel," as the caſe may be.

XLIX. And be it further enacted, That all and ſingular the ſaid duties, rates, and impoſitions hereby granted, ſhall be raiſed, anſwered, collected, and paid unto your Majeſty, your heirs and ſucceſſors, during the time aforeſaid, in like manner, except as to bonding the ſame, or any diſcount for prompt payment, and the ſame, and all penalties and forfeitures inflicted by this act, ſhall and may be ſued for, levied, and recovered, and applied in ſuch manner and form, and by ſuch ways and means, and with ſuch powers and authorities as are preſcribed, directed, and appointed, in and by an act of Parliament made in the fourteenth and fifteenth years of the reign of his late Majeſty king Charles the ſecond, entitled, *An act for ſettling of the exciſe or new impoſt upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted*; or in or by any other act or acts of Parliament now in force, for the better collection of the revenue of ex-

A. D. 1788.

ciſe, as fully and effectually to all intents, conſtructions, and purpoſes, as if the ſame were particularly mentioned, expreſſed, and re-enacted in the body of this preſent act, with the like remedy of appeal to and for the party or parties who ſhall think him, her, or themſelves aggrieved or injured, as in and by the ſaid act or acts, or any of them is provided.

L. Provided always, That the monies ariſing by the ſale of any malt, or of corn or grain making into malt, and of the ſacks in which the ſame ſhall be contained, which according to any of the proviſions of this act ſhall be forfeited, ſhall go to the officers reſpectively who ſhall have ſeized the ſame, deducting for the uſe of your Majeſty, your heirs and ſucceſſors, thereout, two ſhillings and ſix pence for every barrel ſo forfeited, over and above the duty chargeable thereon; any thing herein contained to the contrary notwithſtanding.

LI. And be it further enacted by the authority aforeſaid, That if any perſon or perſons ſhall at any time or times be ſued or proſecuted for any thing by him or them done or executed in purſuance of, or by virtue of this act, or of any matter or thing in this act contained, ſuch perſon or perſons ſhall and may plead the general iſſue, and give this act and the ſpecial matter in evidence.

LII. And be it further enacted, That neither the ſix pence *per* pound, nor any other fee ſhall be payable to, or deducted or received by the vice-treaſurer or vice-treaſurers, receiver, or paymaſter general, clerk of the pells, or any other officer or officers of this kingdom for their own uſe, for or on account of the iſſuing or payment of any ſum or ſums of money ariſing by, or which ſhall be received for, or on account of the aids hereby granted to your Majeſty, or of any payment to be made in purſuance of this act, but that the ſame ſhall be received and duly accounted for to your Majeſty, your heirs and ſucceſſors.

CHAP. IV.

An Act for the Advancement of Trade, and for granting to His Majeſty, His Heirs and Succeſſors, the ſeveral Duties therein mentioned.

Expired 25 March 1789.

WHEREAS the wealth and proſperity of this kingdom do very much depend upon the improvement of its manufactures and their profitable export: be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, the ſeveral and reſpective cuſtoms, ſubſidies, and all other duties whatſoever payable to your Majeſty, your heirs and ſucceſſors, by any law or laws whatſoever, now in force upon the exportation of any goods or merchandizes, the product or manufacture of this kingdom, except the alnage duties, ſhall ceaſe, determine, and be no longer due or payable for ſo much of the ſaid goods and merchandizes as ſhall be exported, except thoſe touching which a ſpecial proviſion is herein after made.

II. And be it enacted, That nothing herein contained ſhall extend, or be conſtrued to extend, to determine, alter, leſſen, or repeal any cuſtom, or any other duty payable on exportation from this kingdom to any place whatſoever of any

ſkins or hides, coney hair or wool, hare's wool, hair of any ſort, horns, horſes, or live cattle of any ſort, aſhes, bacon, beef, pork, butter, greaſe, guts, hog's lard, tallow, tongues, bones not manufactured, flax-ſeed, hemp-ſeed, linen yarn, linen rags, or ſhreds, rape-cakes, ſoapers-waſte or other manure, tin unwrought, weld, wax, or woad, and proviſions of every ſort; nor upon the exportation to any of the Britiſh plantations in America, the Weſt Indies, or any of the Britiſh ſettlements on the coaſt of Africa, of iron and iron wares, leather, tanned, dreſſed, or tawed, ſhreds, and points of leather, pelts, vellum, and parchment, ſoap, hops, allum, lead, lead ore, copperas, coals, wool cards, white woollen cloth, *lapis calaminaris*, glue, and litharge of lead; any thing herein contained to the contrary notwithſtanding.

III. And be it enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, no cuſtom, ſubſidy or duty whatſoever, ſhall be payable on the export to any place whatſoever, of log-wood of the growth or produce of the Britiſh ſettlements in America, or the Weſt Indies, provided the ſame be exported in Britiſh or Iriſh ſhipping, nor upon any lead-ore exported to Great Britain.

IV. And be it further enacted, That it ſhall and may be lawful for any perſon or perſons to export out of this kingdom to any place, without paying any ſubſidy or duty whatſoever for the ſame, all ſuch goods or merchandizes, the product or manufacture of this kingdom, as may be lawfully exported, other than the goods and merchandizes touching which an exception or ſpecial proviſion is made herein, or ſhall be made in any other act which ſhall be paſſed this ſeſſion of parliament, ſo as due entry of the ſaid goods and merchandizes be firſt made at the cuſtom-houſe of the port where the ſame ſhall be exported, in the ſame manner, and expreſſing the quantity and quality of the reſpective goods, as was uſed and practiſed in reſpect of any goods exported before the making of this act, and ſo as the ſame be ſhipped by the proper officer for that purpoſe, ſo as the exporter do firſt make oath, or if a known quaker, a ſolemn affirmation before the cuſtomer, comptroller, or other chief officer of ſuch port, which oath or affirmation ſuch officer is hereby required and empowered to adminiſter, that the ſaid goods are of Iriſh manufacture or product, or on failure thereof the ſaid goods and merchandizes, the product or manufacture of this kingdom ſhall be liable to the payment of duties, as if this act had never been made; any law or uſage to the contrary notwithſtanding.

V. And whereas the removing as far as may be, all obſtacles to trading in the goods and merchandizes of other countries, will tend to promote navigation, increaſe ſhipping, and thereby extend the commerce of this kingdom: be it enacted, That if any goods or commodities which have been or ſhall be legally imported, ſhall after payment of the duties charged and payable upon the importation thereof, be again exported by any merchant or trader within three years after the importation thereof, and if due proof be made by certificate from the proper officer, of the due entry and payment of the ſaid duties, and that all other requiſites ſhall have been performed, which are by any law now of force in this kingdom required, in thoſe caſes where the moiety of the ſubſidy inwards is to be repaid by virtue of an act paſſed in the fourteenth and fifteenth years of the reign of his late Majeſty, Charles the ſecond, entitled, *An act for ſettling the ſubſidy of poundage, and granting a ſubſidy of tonnage, and other ſums of money, unto his royal Majeſty, his heirs and ſucceſſors, the ſame to be paid upon merchandizes imported and exported into, or out of the kingdom of Ireland, according to the book of rates thereunto annexed*; that then the whole of the ſubſidy inwards, and the whole of the duties of import exciſe, and all other duties paid upon the importation thereof, ſhall, without de-

A. D. 1788. Chap. 4.

lay or reward, be repaid and allowed to ſuch merchant or merchants ſo exporting the ſame, within one month after demand thereof, ſave and except on all the ſeveral goods and merchandizes touching which any proviſion reſpecting drawbacks, is or ſhall be made herein, or in any other act which ſhall be paſſed this ſeſſion of Parliament; and alſo ſave and except all duties on imported herrings.

VI. And be it further enacted, That there ſhall be raiſed, levied, and paid on all raw ſilk of whatſoever denomination, or from whatſoever country, not being of the growth or culture of any of your Majeſty's colonies and plantations in America, which ſhall be imported into this kingdom after the twenty-fifth day of March, one thouſand ſeven hundred and eighty eight, until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, a duty of one ſhilling and three pence for each pound weight thereof net in ready money, in lieu and full ſatisfaction of all duties payable thereon by virtue of any law or laws heretofore made in this kingdom; and that the ſeveral and reſpective following allowances, in the nature of a drawback or compenſation for the ſaid duty, ſhall be given upon the exportation from hence of any manufacture made in this kingdom of ſilk, or ſilk mixed with any other material, and ſhall be paid to any perſon or perſons, who at any time or times after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, ſhall really and *bona fide* export out of this kingdom by way of merchandize, any of the goods or commodities of the manufacture of this kingdom, herein after particularly ſpecified, that is to ſay, for all ribbons and ſtuffs made in Ireland of ſilk only exported, the ſum of three ſhillings for every pound weight avoirdupois; for all ſilks and ribbons made in Ireland, of ſilk mixed with gold or ſilver and exported, the ſum of four ſhillings for every pound weight avoirdupois; for all ſilk ſtockings, ſilk gloves, ſilk fringes, ſilk laces, ſtitching or ſewing ſilk, made in Ireland and exported, the ſum of one ſhilling and three pence for every pound weight avoirdupois; for all ſtuffs made in Ireland of ſilk and grogram yarn, and exported, the ſum of eight pence for every pound weight avoirdupois; for all ſtuffs made in Ireland, of ſilk and worſted, and exported, the ſum of ſix pence for every pound weight avoirdupois; for all ſtuffs made in Ireland, of ſilk mixed with inkle or cotton, and exported, the ſum of one ſhilling for every pound weight avoirdupois, and ſo in proportion for any greater or leſs quantities; which ſeveral and reſpective allowances or ſums of money ſhall be paid and anſwered by the collector or other officer of the port from whence the ſame ſhall be exported upon demand, without taking fee or reward for the ſame, on oath, or in caſe of a known quaker on ſolemn affirmation being made by the exporter before ſuch collector or other officer of the port, which oath or affirmation ſuch officer is hereby empowered and required to adminiſter, that the ſaid goods are of Iriſh manufacture, and exported, or intended to be exported, as the caſe may be, and not re-landed, or intended to be re-landed in any part of Ireland, and on the exporter's giving ſufficient ſecurity to the ſaid collector, or other officer of the port, which ſecurity any ſuch officer is hereby empowered to take, in the name and to the uſe of your Majeſty, your heirs and ſucceſſors, by bond in the penalty of the value of the goods, conditioned, that the ſaid goods ſhall not be relanded, or brought on ſhore again in any port or place in this kingdom; and for ſuch part of the ſaid goods as ſhall be entered for or landed in Great Britain, the iſlands of Guernſey, Jerſey, Alderney, Sark or Man, a condition of the ſaid bond ſhall be to bring a certificate in diſcharge thereof within ſix calendar months after the date of the ſaid bond, which certificate ſhall be ſigned by the proper officer or officers of your Majeſty's cuſtoms there, and for want of ſuch officers reſiding in any of the ſaid iſlands, then by the governor of thoſe iſlands, or by the deputy governors thereof reſpectively, and for ſuch of the ſaid goods as ſhall be entered for, or

landed

landed in any of your Majesty's plantations in America, or in the British West Indies, or the British settlements on the coast of Africa, a condition of the bond shall be to bring a certificate within eighteen months after the date of such bond, signed by the officer or officers usually signing certificates of a like nature there, importing that such goods were there landed, and testifying the landing thereof; and for such silks, stuffs, or other manufactures as aforesaid as shall be so entered for any foreign port or place, a condition of the bond shall be to bring a certificate under the common seal of the chief magistrate in such port or place, or under the hands and seals of two known British merchants then being at such port or place, that such silks or other manufactures were there landed; which certificates shall respectively import and testify that such goods were landed at the places from whence such certificates shall have been given, and they shall respectively be a full and sufficient discharge for the said bonds so respectively entered into; or in case such goods were taken by enemies, or perished in the seas, the said bonds shall be discharged, upon satisfactory proof thereof being made before the commissioners of the revenue for the time being, or any one of them.

VII. And be it further enacted, That the said several and respective allowances upon silk manufacture, and manufacture of silk mixed, shall and may be paid by the collector or other officer of the port, out of any monies in his hands arising out of any of the customs, excise, or additional duties granted to your Majesty, and not appropriated to any particular purpose; and that the money so paid shall be allowed in his accounts as so much paid to your Majesty, and he shall be discharged therefrom accordingly.

VIII. And for the better preventing frauds on the entering of any of the said goods under a wrong denomination, to the prejudice of your Majesty's revenue: be it further enacted, That it shall and may be lawful to and for any searcher, or any proper officer of the revenue, at any time after the entry of any of the said goods, and before or after the shipping thereof, to open and strictly examine every bale, truss, chest, or other package, to see if the goods are rightly entered; and if on such examination the goods shall be found to be rightly entered, the officer shall at his own charge cause the same to be re-packed to the satisfaction of the exporter, which charge shall be allowed to the said officer by the commissioners of the revenue, if they shall think it reasonable; but in case the said officer shall find the said goods, or any part thereof, to have been entered under a wrong denomination, whereby your Majesty would have been defrauded in the allowance to be paid on the exportation of such goods, contrary to the true intent and meaning hereof, all such goods so wrong entered, shall and may be seized, and the same as likewise the value thereof, shall be forfeited.

IX. Provided always, That the said allowances shall not be demanded or made for any of the said manufactures of silk mixed with gold and silver, where they are only mixed at the edges or ends of the pieces, nor for any of the said manufactures of silk mixed with other materials, unless two-thirds at least of the ends or threads of the warp, by which is meant the length of the piece, be either all silk, or mixed or twisted with silk in the warp, so that such silk shall be apparent, nor unless the silk therein used, shall be at least double the value of the allowance intended to be obtained on the exportation thereof; and if any dispute shall arise concerning any of the said manufactures, that is to say, whether the same were made in Ireland, or not, or touching the quality of the goods, the proof shall lie on the exporter, claimer, or owner thereof, and not on the officer.

X. And whereas such part of the trade between this kingdom and the British colonies in America and the West Indies, and the British settlements on the coast of Africa, as was not enjoyed by this kingdom previous to the twenty-fifth day of

A. D. 1788. Chap. 4.

November, one thouſand ſeven hundred and ſeventy-nine, can be enjoyed and have continuance ſo long and in ſuch reſpective caſes only, as the goods or any of them to be imported from the ſaid colonies, plantations or ſettlements unto this kingdom, or to be exported from this kingdom to the ſaid colonies, plantations, or ſettlements, ſhall be liable to equal duties and drawbacks, and be ſubject to the ſame ſecurities, regulations, and reſtrictions, as the like goods are liable and ſubject to, upon being imported from the ſaid colonies, plantations, or ſettlements into Great Britain, or exported from thence to ſuch colonies or ſettlements reſpectively: be it therefore enacted, for the advancement of the ſaid trade, and as a further ſupply to your Majeſty, that there ſhall be raiſed, levied, and paid to your Majeſty, your heirs and ſucceſſors, from the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, to the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine inclusive, the ſeveral duties following, that is to ſay, for and upon the ſeveral articles of the growth, product, or manufacture of the Britiſh plantations in America, or the Weſt Indies, mentioned in the ſchedule hereunto annexed, and marked, (No. 1.) which ſhall be imported into this kingdom during the time aforeſaid, from thence or from Great Britain, the ſeveral duties therein reſpectively mentioned, upon the reſpective quantities contained and expreſſed in the ſaid ſchedule, and ſo in proportion for any greater or leſs quantity, and upon the exportation during the time aforeſaid, of the ſeveral goods, wares and merchandize of the growth, product or manufacture of this kingdom, mentioned in the ſaid ſchedule, to any of the ſaid Britiſh colonies or plantations, the ſeveral duties in the ſaid ſchedule alſo reſpectively mentioned, which ſaid ſeveral duties ſhall be in lieu and full ſatisfaction of all cuſtoms, ſubſidies, and duties whatſoever, payable upon the ſaid ſeveral articles, by virtue of any law or laws heretofore made in this kingdom, and ſhall be ſeverally paid down in ready money net, without any diſcount or allowance whatſoever.

XI. And be it further enacted, That the ſeveral drawbacks mentioned in the ſaid ſchedule, ſhall be allowed and paid on the ſeveral and reſpective articles in the ſaid ſchedule mentioned, to any merchant or trader duly exporting the ſame, within three years after the importation thereof, according to the reſpective quantities contained and expreſſed in the ſaid ſchedule, and ſo in proportion for any greater or leſs quantity, upon due proof being firſt made of the payment of the duties on import in the ſaid ſchedule mentioned, in the manner uſually practiſed for obtaining drawbacks, and for the better avoiding all doubts and controverſies concerning the ſeveral kinds of hides and ſkins, and pieces of hides and ſkins chargeable by this act: be it declared, That by tanned hides or ſkins, or pieces of tanned hides or ſkins, is meant only ſuch as are tanned in ooze made of the bark of trees, or ſumack, or whereof the principal ingredients ſhall be bark or ſumack, and that by hides and ſkins dreſſed in oil, or pieces of hides and ſkins dreſſed in oil, is meant ſuch as are made into leather in oil, or with any liquor or material whereof the chief ingredient ſhall be oil, and that by tawed hides or ſkins, or by pieces of tawed hides or ſkins, is meant ſuch as are dreſſed or made into leather in allum or ſalt, or meal, or other ingredients, properly uſed by tawers of white leather.

XII. And be it further enacted, That there ſhall be raiſed, levied, and paid to your Majeſty, your heirs and ſucceſſors, from the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, to the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine inclusive, the ſeveral additional duties following, that is to ſay, for and upon the foreign ſpirits in the ſchedule hereunto annexed and marked (No. 2.) which ſhall, during the time aforeſaid, be exported from this kingdom to any Britiſh colony or plantation in America, or the Weſt Indies,

Indies, or to any Britiſh ſettlement on the coaſt of Africa, the ſeveral duties in the ſaid ſchedule reſpectively mentioned for every gallon thereof.

XIII. And be it further enacted, That the ſeveral and reſpective drawbacks mentioned in the ſeveral ſchedules hereunto annexed, marked (No. 3, 4, 5, 6, 7, 8, 9, 10, reſpectively, ſhall be allowed and paid to any merchant or trader duly exporting the ſeveral wines in the ſaid ſchedules reſpectively mentioned to the ſeveral parts or places in the ſaid ſchedules reſpectively mentioned, for every ton of ſuch wines, and ſo in proportion for any greater or leſs quantity, upon due proof being firſt made of the payment of the duties on import of ſuch wines in the manner uſually practiſed for obtaining drawbacks.

XIV. And be it further enacted, That the ſeveral duties following, ſhall be raiſed, anſwered, levied, collected, and paid unto your Majeſty, your heirs and ſucceſſors, from the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine inclusive, that is to ſay, for and upon all ſpeckle wood of the growth of Africa, which ſhall be imported from thence, during the time aforeſaid, a duty of four ſhillings and nine pence, and five twelfths of one penny for every one hundred weight, and if imported from Great Britain, a duty of four ſhillings and five pence, and one twelfth of one penny, and ſo in proportion for any greater or leſs quantity; for and upon all beavers ſkins of the produce of your Majeſty's dominions in America, which ſhall be imported into this kingdom during the time aforeſaid, a duty of nine ſhillings and one third of a penny for every five ſcore ſkins, and ſo in proportion for any greater or leſs number; and for and upon all beaver wool cut and combed, the produce and manufacture of the ſame plantations, which ſhall be imported into this kingdom during the time aforeſaid, a duty of ſeventeen ſhillings and ten pence one halfpenny for every pound weight thereof, and ſo in proportion for any greater or leſs quantities.

XV. Provided always, and be it further enacted, That the ſaid ſeveral duties and drawbacks, ſhall be in lieu and full ſatisfaction of all duties and drawbacks whatſoever payable on the ſaid ſeveral articles by any law or laws heretofore made in this kingdom, and that the ſaid ſeveral duties ſhall be paid down in ready money net, without any diſcount or allowance whatſoever.

XVI. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, no duty, ſubſidy, or cuſtom ſhall be paid on the importation into this kingdom of any of the articles following, any law or ſtatute to the contrary notwithſtanding, that is to ſay, wood, called ebony, being the growth or produce of Africa, imported directly from thence, or from Great Britain, provided the ſame ſhall be unmanufactured; alſo wood, plank, wrought timber, except maſts, yards, or bowſprits, timber unwrought, or lumber, the growth or product of America or the Weſt Indies, and imported directly from thence, or from Great Britain, cotton wool, indigo, cochineal, Brazil or Fernambuco wood, Braziletto or Jamaica wood, logwood, Nicarago, red, or Guinea wood, Sapan wood, mohogany, or other wood, the product of any part of America, or the Weſt Indies, and all woods for dyer's uſe imported from any place whatſoever, except ſpeckle wood of the growth of Africa; all whale fins or train oil, or blubber, the produce of whales taken or caught in any part of the ocean by, and imported in any ſhip or veſſel built in and belonging to your Majeſty's ſubjects in this kingdom, Great Britain, Guernſey, Jerſey, or the Iſle of Man, navigated according to law; all raw and undreſſed goat ſkins imported in ſuch Britiſh or Iriſh ſhips, navigated as aforeſaid, from any port or place whatſoever; all raw and undreſſed ſeal ſkins, taken by the crews of veſſels belonging to and fitted out from this kingdom, Great Britain, Jerſey, Guernſey or Man, whereof

A. D. 1788. Chap. 4.

the captain or master, and three-fourths of the mariners at least shall be your Majesty's subjects, or by persons employed by the masters or owners of such vessels; all raw silk of the growth or culture of your Majesty's colonies and plantations in America; pig or bar iron made and imported from America or Great Britain; sago powder or vermicelli imported from America or Great Britain, being the produce of America; raw or undressed hides of steers, cows, or other cattle whatsoever, except of horses, mares, or geldings from Great Britain or America, being the produce of America; and all undressed hemp or flax from any place whatsoever; any law, statute or usage to the contrary notwithstanding.

XVII. Provided always, That due entries be first made of said articles respectively at the respective times of importation as practised heretofore; and that the same be landed in the presence of the proper officer, or on failure thereof, every of the said articles shall be liable to the payment of duty, if of the growth or product of your Majesty's colonies in America or the West Indies, according to the rates in the schedule (No. 1.) herein before mentioned; but if not of the growth or product of the said colonies, then to pay duty as if this act had never been made.

XVIII. Provided also, That the captain or person having the charge or command of the ship or vessel importing such seal skins, do make oath before the collector, or other principal officer at the port of importation, who is hereby required and authorized to administer the same, that the seal skins imported therein are really and *bona fide* the skins of seals taken and caught by the crew thereof, or by persons employed by the master or owner of such ship or vessel, and on failure thereof such skins shall be liable to the payment of the duty in the said schedule (No. 1.) mentioned.

XIX. Provided also, That the master, commander, or other person taking charge of any ship or vessel importing such raw silk, do deliver to the collector or other chief officer of the port of importation at or before entry of the said silk, a certificate of like nature as any master, commander, or any other person would or ought to have received at the port where any such raw silk was put on board, in order to entitle him to land the same duty free in Great Britain, and do also make oath, or if a known quaker solemn affirmation, (which oath or affirmation the said collector or other chief officer is hereby empowered and required to administer) that the bales, parcels, and goods contained in such certificates are the same which were taken on board in the said countries respectively, and on failure of performing any of the said requisites, all such raw silk shall be liable to the payment of the duty payable on silk not being of the growth or product of the said colonies and plantations.

XX. And be it further enacted, That if any person or persons shall from and after the twenty-fifth day of March, one thousand seven hundred and eighty-eight, make or cause to be made any entry or entries of any raw silk under the name or description of raw silk of the growth or culture of your Majesty's colonies or plantations in America, not being of such growth or culture, or shall mix or cause to be mixed any raw silk, with raw silk of the growth or culture of the said colonies or plantations, in order to evade the duties payable on raw silk of the growth or culture of countries, other than the aforesaid colonies or plantations, every person so making or causing to be made such entry or entries, or mixing or causing such mixture or mixtures to be made shall forfeit the sum of fifty pounds for every such offence, and also all such raw silk; and in case of any mixture, the quantity so mixed, together with the value thereof, as also the bales or other packages containing the same shall be forfeited.

XXI. Provided always, That if any doubt or dispute shall arise whether the said raw silk, or any part thereof, so to be imported as aforesaid, be of the growth or

culture

culture of the ſaid colonies or plantations in America, the proof ſhall lie on the owner or claimer thereof, and not on the informer or proſecutor.

XXII. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, all duties whatſoever paid on the importation of any callicoes or muſlins, ſhall be fully drawn back and repaid on due exportation to any Britiſh ſettlement on the coaſt of Africa, and if ſuch callico be exported to Africa, without having been printed, ſtained, painted, or dyed in Great Britain, the exporter ſhall be paid over and above the ſaid duties after the rate of two pounds three ſhillings and four pence, for every hundred pounds, true and real value thereof, according to the groſs price at which ſuch goods ſhall have been publickly ſold at the Eaſt India company's ſales, and ſo in proportion for any greater or leſs value, and if ſuch callicoes be exported to any Britiſh plantation in America, or the Weſt Indies, without having been printed, ſtained, painted, or dyed in Great Britain, ſo much of the duties paid on the importation, ſhall be retained as ſhall amount to two pounds nineteen ſhillings and ſeven pence upon every ſuch one hundred pounds true and real value thereof, according to the groſs price at which ſuch ſhall have been publickly ſold at the Eaſt India company's ſales, and ſo in proportion for any greater or leſs value, and if ſuch callicoes ſhall have been printed, ſtained, painted, or dyed in Great Britain, and ſhall be exported to the Britiſh plantations in America, or the Weſt Indies, ſo much of the duties paid on importation, ſhall be retained as ſhall amount to five pounds two ſhillings and eleven pence upon every one hundred pounds true and real value thereof, according to the groſs price at which ſuch goods ſhall have been publickly ſold at the Eaſt India company's ſales, and ſo in proportion for any greater or leſs value.

XXIII. And be it enacted, That on the exportation of tea to any Britiſh colony or plantation in America, or the Weſt Indies, within three years from the importation thereof, the exporter ſhall receive a drawback of the whole of the duties paid upon the importation thereof, and on the exportation of tea to any Britiſh ſettlement on the coaſt of Africa, ſo much of the duties paid upon importation ſhall be retained as ſhall amount to thirteen pounds ten ſhillings and ten pence upon every one hundred pounds of the true and real value thereof, according to the groſs price at which ſuch tea ſhall have been publickly ſold at the Eaſt India company's ſales, and if the duties paid on the importation of ſuch teas do not amount to the ſaid ſum of thirteen pounds ten ſhillings and ten pence for every ſuch one hundred pounds value, the exporters thereof ſhall pay a duty, which with the duties paid upon the importation ſhall amount to the ſaid ſum of thirteen pounds ten ſhillings and ten pence, for every ſuch one hundred pounds value.

XXIV. And be it further enacted, That all the ſaid drawbacks ſhall be paid and ſatisfied by the ſeveral collectors of the ports of exportation out of any money unappropriated, ariſing out of any aids or duties by them collected, in the ſame manner, and ſubject to the ſame regulations as is or are uſually obſerved in caſes of drawbacks.

XXV. And be it further enacted, That the ſeveral duties following be raiſed, levied, and paid to your Majeſty, your heirs and ſucceſſors, on the ſeveral articles following, which ſhall be exported from this kingdom from the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, to the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine inclusive, that is to ſay, for and upon all cotton wool of the growth or produce of America, or the Weſt Indies, ſo exported in any other ſhipping than Britiſh or Iriſh ſhipping navigated according to law, the ſum of five pounds nineteen ſhillings and two pence for every one hundred pounds value thereof, to be certified by the oath or affirmation

A. D. 1788. Chap. 4.

of the perſon exporting the ſame, and ſo in proportion for any greater or leſs value; for and upon all beaver wool or wombs that ſhall have been imported from your Majeſty's colonies or plantations in America, and which ſhall be afterwards exported from this kingdom during the time aforeſaid, the ſum of nine pounds and ſix pence, and two thirds of one penny for every five ſcore pounds weight thereof, and ſo in proportion for any greater or leſs quantity; for and upon any piece of white woollen cloth called broad cloth, of the manufacture of Ireland, which ſhall be exported during the time aforeſaid to any Britiſh colony or plantation in America, or the Weſt Indies, the ſum of five ſhillings and eleven pence halfpenny, and ſo in proportion for any greater or leſs quantity; the ſaid ſeveral duties to be paid down in ready money net, without any diſcount or allowance whatſoever, and to be in lieu and full ſatisfaction of all other duties now payable on the exportation of ſaid articles, by virtue of any act or acts now in force, except the alnage duty on the ſaid white woollen cloth.

XXVI. And be it enacted, That all goods and commodities of the growth, product, or manufacture of any part of Europe, except Great Britain; and all goods and commodities of the growth, product, or manufacture of the Eaſt Indies, or other place beyond the Cape of Good Hope, or any other country whatſoever, except Great Britain, which have been or ſhall be legally imported into this kingdom, from any place except Great Britain, and ſhall be exported from hence to any Britiſh plantation in America, or the Weſt Indies, or any Britiſh ſettlement on the coaſt of Africa, between the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, and the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine incluſive, ſhall draw back ſo much of the duties paid on their importation as ſhall leave the remainder equal to the amount of the duties retained in Great Britain, on goods of like quality and quantity exported from thence to any of ſaid colonies, plantations, or ſettlements; and if the duties paid on the importation of any ſuch goods or merchandizes into this kingdom, ſhall be exactly equal to the duties ſo retained in Great Britain, then and in every ſuch caſe ſuch goods ſhall not receive any drawback on their exportation as aforeſaid; and if the duties paid on the importation of any ſuch goods, ſhall not be equal to the duties retained in Great Britain, then and in every ſuch caſe ſuch goods ſhall not only not receive any drawbacks on their export as aforeſaid, but ſhall alſo pay ſuch duty on being ſo exported, as together with the duty paid on their importation, ſhall equal the duty ſo retained in Great Britain.

XXVII. And be it further enacted, That the commiſſioners of your Majeſty's revenue ſhall form or cauſe to be formed, one or more table or tables, ſchedule or ſchedules, with all convenient ſpeed, of the ſeveral drawbacks ſo to be allowed, and duties ſo to be paid on the export from this kingdom, of ſuch of the ſaid laſt mentioned goods and commodities as are not contained in any of ſaid ſchedules, of the growth, product, or manufacture of any part of Europe, except Great Britain or of the Eaſt Indies, or other places beyond the Cape of Good Hope, or any other country whatſoever, to any of the Britiſh colonies in America or the Weſt Indies, or any Britiſh ſettlements on the coaſts of Africa, and that ſo ſoon as the ſaid tables or ſchedules, or any of them, ſhall be formed, they ſhall be ſigned by four of the ſaid commiſſioners at leaſt, and that from and after the day whereon ſuch tables or ſchedules ſhall be ſo ſigned, until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, the ſeveral drawbacks ſhall be allowed, and duties paid as reſpectively mentioned therein, upon the export as aforeſaid, of the ſeveral goods therein mentioned, as fully and effectually to all intents and purpoſes, as if the ſame were ſpecifically enacted and enumerated in this preſent act, any law, ſtatute, or uſage to the contrary notwithſtanding, and

ſubject to the like remedies, regulations, and reſtrictions, as any duties impoſed or drawbacks allowed by this preſent act, are made ſubject unto, and that a duplicate of every ſuch table or ſchedule, ſigned likewiſe in manner aforeſaid, ſhall be at the ſame time depoſited with the clerk of the houſe of commons, to be by him laid before the ſaid houſe the next ſeſſion of parliament.

XXVIII. Provided always, and be it enacted, That it ſhall and may be lawful for the ſaid commiſſioners in every caſe where the duties retained in this kingdom cannot be equalized with the duties retained in Great Britain, upon ſuch export as aforeſaid, of any particular articles, unleſs the whole or part of the duties paid on import thereof, be drawn back, and a duty be impoſed on the export thereof, to ſpecify in the table or tables, ſchedule or ſchedules containing ſuch articles, what amount of duty ſhall be drawn back, and what amount of duty ſhall be impoſed thereon; in every which caſe the drawback ſo to be allowed, ſhall be admitted and credited to the exporter in the payment of the duty ſo impoſed.

XXIX. Provided alſo, That nothing contained in any ſuch table or ſchedule ſhall impoſe any condition or reſtriction upon, or affect either with duty or drawback, by virtue of this act, any goods, wares, or merchandizes which might be legally exported from this kingdom to any of the ſaid colonies, plantations, or ſettlements, prior to the twenty-fifth day of November, one thouſand ſeven hundred and ſeventy-nine, nor ſhall any thing contained in any ſuch table or ſchedule extend, or be conſtrued to extend thereto.

XXX. And be it further enacted, That all commodities whatſoever, which ſhall be imported into this kingdom from Scotland, ſhall be chargeable with, and pay the ſame duties, and no more, as commodities of a like nature imported from England are chargeable with, and liable to pay.

XXXI. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, all goods imported from, and exported to any Britiſh ſettlement on the coaſt of Africa, ſhall pay like duties and receive like drawbacks and allowances, and be ſubject to the ſame regulations, and entitled to the ſame benefits as goods of the ſame nature imported from or exported to any of the Britiſh colonies in America ſhall be chargeable with, liable or entitled to by virtue of this act, except where it is otherwiſe ſpecifically provided herein, or ſhall be otherwiſe declared or mentioned in the tables or ſchedules to be formed as aforeſaid.

XXXII. And be it further enacted, That the proper officer or officers do keep a ſeparate and diſtinct account of the ſeveral articles which ſhall be exported or imported, whereon the hereditary duties are or ſhall be charged, altered, removed, or drawn back by this or any other act or acts made or to be made in this ſeſſion of Parliament, and that he or they do regularly enter what thoſe hereditary duties would amount to on ſuch articles ſo imported or exported, if the ſame were to have continued payable thereon; and that ſo much of the money ariſing from the ſeveral aids and duties impoſed by this preſent act, or by any other act or acts paſſed or to be paſſed this ſeſſion of Parliament, as the ſaid hereditary duties would have ſo amounted to, ſhall be regularly and duly placed to the account of your Majeſty's hereditary revenue.

XXXIII. And be it further enacted, That all and ſingular the ſaid duties, rates, and impoſitions hereby granted, ſhall be raiſed, anſwered, collected, and paid unto your Majeſty, your heirs and ſucceſſors, during the time aforeſaid, in like manner, except as to bonding the ſame, or any diſcount for prompt payment, and all and every the fines, penalties and forfeitures inflicted by this act, other than and except ſuch as are by this act otherwiſe provided for, ſhall and may be ſued for, recovered, levied, and applied in ſuch manner and form, and by ſuch means and ways, and with ſuch powers and authorities as are preſcribed,

A. D. 1788. Chap. 4.

directed, and appointed, in and by an act of Parliament made in the fourteenth and fifteenth years of the reign of his late Majesty Charles the second, entitled, *An act for the settling of the excise or new impost upon his Majesty, his heirs and successors, according to the book of rates therein inserted*; as fully and effectually to all intents, constructions, and purposes, as if the same were particularly mentioned, and expressed, and re-enacted in the body of this present act, with the like remedy of appeal to and for the party and parties who shall think him, her, or themselves aggrieved, or injured, as in and by the said act of excise, is provided.

XXXIV. And be it further enacted, That the aforesaid several schedules be deemed and taken to be a part of this act to all intents and purposes.

XXXV. And be it further enacted, That neither the six pence *per* pound, nor any other fee shall be payable to, or be deducted or received by the vice-treasurer, receiver, or paymaster general, clerk of the pells, or any other officer or officers of this kingdom for their own use, for or on account of the issuing or payment of any sum or sums of money arising by, or which shall be received for, or on account of the aids hereby granted to your Majesty, your heirs and successors, or of any payment to be made in pursuance of this act, but that the same shall be received and duly accounted for to your Majesty, your heirs and successors.

SCHEDULE

SCHEDULE, (No. 1.)

A SCHEDULE of the net Duties payable upon the Importation into this Kingdom of the ſeveral Articles following, of the Growth, Product, or Manufacture of the *Britiſh* Plantations in *America* or the *Weſt Indies*, whether imported directly from the ſaid Plantations, or from *Great Britain*, and the Drawbacks to be allowed on the Exportation thereof from this Kingdom, alſo the Net Duties payable on the Exportation of Goods, Wares, and Merchandize, of the Growth, Product, or Manufacture of this Kingdom to the ſaid *Britiſh* Plantations.

	Duty on Importation from *America* or the *Weſt Indies*.	Duty on Importation from *Great Britain*, and Drawback on Exportation.
SKINS and FURS, *Viz.*	l. s. d.	l. s. d.
ARMIN, or ERMIN SKINS undreſſed, the Timber containing 40 Skins —	11 11	10 10
BADGER SKINS undreſſed, the Piece — — —	7 7/12	6 1/2
BEAR SKINS, White, undreſſed, the Piece — — —	11 11	10 10

BEAR

	l.	s.	d.	l.	s.	d.
BEAR SKINS of any other Colour, undreſſed, the Piece — — —		5	$11\frac{1}{2}$		5	5
BEAVER WOMBS, the Piece — — — — —			$5\frac{23}{24}$			
BUCK or DEER SKINS, undreſſed, the Skin — — —			$9\frac{3}{4}$			$8\frac{1}{2}$
BUCK and DEER SKINS, Indian half-dreſſed, the Pound — —			$4\frac{7}{8}$			$4\frac{1}{12}$
CALABAR SKINS tawed, the Timber containing 40 Skins — —		2	$5\frac{1}{2}$		2	2
CALABAR SKINS untawed or undreſſed, the Timber containing 40 Skins —		1	$11\frac{3}{8}$		1	$9\frac{2}{3}$
CALVE SKINS tanned, the Pound — — — —			$4\frac{7}{8}$			
CAT SKINS, undreſſed, the Hundred Skins — — —		11	11		10	10
CONEY SKINS, the Dozen — — — —			$5\frac{12}{24}$			$5\frac{1}{2}$
DEER SKINS, vide BUCK SKINS						
DOG FISH SKINS, undreſſed, the Dozen — — —		2	2		1	$10\frac{3}{4}$
DOG SKINS, undreſſed, the Piece — — —			$2\frac{17}{24}$			$2\frac{1}{2}$

ELK

	l.	s.	d.	l.	s.	d.
ELK SKINS, undreſſed, the Skin		1	$9\frac{2}{3}$		1	$7\frac{1}{2}$
ERMIN, vide ARMIN						
FISHER SKINS undreſſed, the Piece		1	$5\frac{7}{8}$		1	$4\frac{1}{2}$
FITCHES undreſſed, the Timber containing 40 Skins		3	$11\frac{2}{3}$		3	$7\frac{1}{3}$
FOX SKINS, black, undreſſed, the Skin	2	19	7	2	14	2
FOX SKINS, of all other Sorts, undreſſed, the Skin			$4\frac{7}{8}$			$4\frac{1}{3}$
GOAT SKINS, tanned, the Dozen	1	1	8			
HARE SKINS, undreſſed, the 120 Skins			$11\frac{11}{12}$			$10\frac{5}{6}$
HUSSE SKINS, undreſſed, the Skin			$2\frac{1}{8}$			$1\frac{43}{4}$
KID SKINS, dreſſed, the Hundred containing 5 Score	1	6	$9\frac{3}{4}$		12	$2\frac{1}{2}$
KID SKINS, in the Hair, the Hundred containing 5 Score	1		$10\frac{1}{2}$		6	$9\frac{1}{2}$
LAMB SKINS, undreſſed, in the Wool, the 120		2	$11\frac{3}{4}$		2	$8\frac{1}{2}$
LAMB SKINS, dreſſed in Alum, the Hundred containing 5 Score		15	$10\frac{2}{3}$		6	$3\frac{5}{8}$

LAMB

				l.	s.	d.	l.	s.	d.
LAMB SKINS, dreſſed in Oil, the Hundred containing 5 Score	—	—	—	2	3	$8\frac{1}{3}$	1	3	$5\frac{3}{3}$
SLINK LAMB SKINS, undreſſed, in the Wool, the 120	—	—	—		1	$5\frac{7}{8}$		1	$4\frac{1}{2}$
LEOPARD SKINS, undreſſed, the Piece	—	—	—		7	$5\frac{11}{12}$		6	$9\frac{1}{2}$
LION SKINS, undreſſed, the Piece	—	—	—		2	$11\frac{3}{4}$		2	$8\frac{1}{4}$
MARTINS or MARTRONS, undreſſed, the Timber containing 40 Skins			—	2	19	7	2	14	2
MARTINS or MARTRONS TAILS, undreſſed, the 120			—		11	11		10	10
MINK SKINS, tawed, the Timber containing 40 Skins			—	1	3	10	1	1	8
MINK SKINS, untawed or undreſſed, the Timber containing 40 Skins			—		17	$10\frac{1}{2}$		16	3
MOLE SKINS, undreſſed, the Dozen			—			$2\frac{1}{3}$			$1\frac{5}{3}$
MOOSE SKINS, undreſſed, the Piece			—		2	$11\frac{3}{4}$		2	$8\frac{1}{4}$
MUSQUASH SKINS, undreſſed, the Hundred Skins			—		14	$10\frac{3}{4}$		13	$6\frac{1}{4}$
OTTER SKINS, undreſſed, the Piece			—		1	$6\frac{9}{12}$		1	$4\frac{1}{4}$

OUNCE SKINS, undreſſed, the Piece	—	—	—	—		3	9½		3	4⅝
PANTHER SKINS, undreſſed, the Piece	—	—	—	—		5	11½		5	5
PELTS of GOATS, dreſſed, the Dozen	—	—	—	—		2	11⅝		2	8½
PELTS of GOATS, undreſſed, the Dozen	—	—	—	—		1	5⅞		1	4⅛
PELTS, of all other Sorts, undreſſed, the Hundred		—	—	—		8	11¼		8	1½
RACOON SKINS, undreſſed, the 100 Skins	—	—	—	—		14	10¾		13	6½
SABLES, undreſſed, the Timber containing 40 Skins		—	—	—	8	18	9	8	2	6
SABLES TAILS, or TIPS of SABLE, undreſſed, the Piece		—	—	—			7 7/12			6½
SHEEP SKINS, undreſſed, in the Wool, the Dozen		—	—	—			10⅝			9¾
SHEEP SKINS, dreſſed in Oil, the Dozen	—	—	—	—		5	1⅜		2	8½
SHEEP SKINS, otherwiſe dreſſed, the Dozen	—	—	—	—		2	8½		1	9⅜
SQUIRRELL SKINS, undreſſed, vide Calabar Skins		—	—	—						

SWAN

		l.	s.	d.	l.	s.	d.
SWAN SKINS, undreſſed, the Piece	—			$11\frac{11}{12}$			$10\frac{5}{6}$
TYGER SKINS, undreſſed, the Piece	—		2	$11\frac{3}{4}$		2	$8\frac{1}{2}$
WEASEL SKINS, undreſſed, the 120	—			$11\frac{11}{12}$			$10\frac{5}{6}$
WOLF SKINS, tawed, the Piece	—		8	$11\frac{3}{4}$		8	$1\frac{1}{2}$
WOLF SKINS, untawed or undreſſed, the Piece	—		6	$10\frac{1}{3}$		6	$2\frac{3}{4}$
WOLVERINGS, undreſſed, the Skin	—		3	$9\frac{1}{2}$		3	$4\frac{1}{8}$
HIDES, Viz. COW or OX HIDES, tanned, the Pound	—			$5\frac{5}{12}$			
HIDES, Viz. ELK, vide SKINS	—						
HIDES, Viz. Of HORSES, MARES or GELDINGS, in the Hair, the Piece	—			$9\frac{3}{4}$			$8\frac{3}{8}$
HIDES, Viz. ——— tanned, the Pound	—			$5\frac{23}{24}$			
HIDES, Viz. INDIAN HIDES, undreſſed, the Piece	—		1	$3\frac{5}{6}$		1	$1\frac{13}{24}$
HIDES, Viz. LOSH HIDES, the Pound	—			$10\frac{5}{6}$			

GUM

		l.	s.	d.	l.	s.	d.
GUM ARABIC or GUM SENEGA, the Hundred Weight	— —			6¼			
COTTON WOOL, INDIGO,	— —						
MOLASSES, the Hundred Weight	— —		3	3		2	10¾
PITCH, TAR, The laft containing 12 Barrels, each Barrel not exceeding 31½ Gallons	— —		11	11		10	6¾
MASTS, 6 Inches in Diameter, and under 8 Inches, the Maft	— —		1	2⅝		1	1
MASTS, 8 Inches in Diameter, and under 12 Inches, the Maft	— —		3	7½		3	4 11/12
MASTS, 12 Inches in Diameter, and upwards, the Maft	— —		7	2⅔		6	8⅓
YARDS and BOWSPRITS to pay as Maſts	— —						
TURPENTINE, the Hundred Weight	— —		2	5½		1	7½
IRON, unwrought, the Ton	— —	3	0	10½	2	17	

RICE

612

	l.	s.	d.	l.	s.	d.
RICE, the Hundred Weight containing 112lb.		7	$11\frac{3}{5}$		7	$11\frac{1}{2}$
GINGER, the Hundred Weight containing 112lb.		11	11		11	$4\frac{1}{2}$
PIAMENTO, the Pound			$3\frac{1}{4}$			$2\frac{47}{48}$
POTT ASHES, PEARL ASHES, Imported with proper Certificates, free						
POTT ASHES, PEARL ASHES, But on Failure thereof, the Hundred Weight		2	$5\frac{1}{4}$		1	1
HOPS, the Hundred Weight	6	8	$8\frac{5}{6}$	4	10	$3\frac{1}{8}$
COPPER ORE, the Hundred Weight			$9\frac{3}{4}$			$7\frac{7}{12}$
RAW SILK, imported with proper Certificates, free						
BEAVER WOOL free						
——— cut and combed, the Pound		17	$10\frac{1}{2}$			

BRAZIL

		l.	s.	d.
WOOD,	BRAZIL or FERNAMBUCK WOOD, for Dyer's Uſe, the Hundred Weight		6	$3\frac{5}{8}$
	BRAZILLETO or JAMAICA WOOD, for Dyer's Uſe, the Hundred Weight		3	$10\frac{7}{12}$
	FUSTICK, for Dyer's Uſe, the Hundred Weight			$10\frac{5}{8}$
	LOGWOOD, for Dyer's Uſe, the Hundred Weight		11	11
	NICARAGUA WOOD, for Dyer's Uſe, the Hundred Weight		1	$5\frac{8}{3}$
	RED or GUINEA WOOD, for Dyer's Uſe, the Hundred Weight		3	$6\frac{9}{10}$
	WOOD, for Dyer's Uſe, not otherwiſe rated, the Hundred Weight,		1	$9\frac{3}{3}$
	But if regularly imported, entered, and landed, Duty free			

TRAIN

TRAIN OIL, or BLUBBER, or FISH OIL, of *British* or *Irish* Fishing, *Viz.*

	l.	s.	d.	l.	s.	d.
Of Greenland, and Parts adjacent, the Ton containing 252 Gallons —	1	18	$2\frac{1}{4}$	1	13	$10\frac{1}{2}$
Of Greenland, and Parts adjacent, taken by any Shipping belonging to His Majesty's Colonies or Plantations, and imported in such Shipping, the Ton containing 252 Gallons — — — —	16	$8\frac{5}{12}$		13	$5\frac{5}{12}$	
Of Greenland, and Parts adjacent, taken by any Shipping belonging to His Majesty's Colonies or Plantations, and imported in Shipping belonging to Great Britain or Ireland, the Ton containing 252 Gallons — —	13	$2\frac{5}{6}$		11	$5\frac{7}{12}$	
Of Newfoundland, and like Sort, the Ton containing 252 Gallons —	1	8	$7\frac{5}{12}$	1	5	$4\frac{5}{12}$

Of-

	l.	s.	d.	l.	s.	d.
Of Newfoundland, and like Sort, taken by Shipping belonging to any of His Majesty's Colonies or Plantations, and imported in such Shipping, the Ton containing 252 Gallons		14	$4\frac{1}{4}$		11	$0\frac{1}{8}$
Of Newfoundland, and like Sort, taken by Shipping belonging to any of His Majesty's Colonies or Plantations, and imported in Shipping belonging to Great Britain or Ireland, the Ton containing 252 Gallons		10	$8\frac{11}{12}$		9	$1\frac{5}{12}$
Oil head Matter, or other Produce of Whales, or other Creatures living in the Seas, taken and caught in any Part of the Ocean by the Crew of any Ship or Veſſel built in Great Britain, Ireland, or the Iſlands of Guernſey, Jerſey, or Man, wholly owned by His Majeſty's Subjects uſually reſiding therein reſpectively, may on Importation be admitted to Entry, and landed without Payment of any Duty whatever						

	l.	s.	d.		l.	s.	d.
WHALE FINS, *Viz.*							
Of British or Iriſh fiſhing imported in Ships belonging to any of His Majeſty's Colonies or Plantations, the Ton containing Twenty Hundred Weight	2	19	7		1	12	6
Of British or Iriſh fiſhing imported in Shipping belonging to Great Britain or Ireland, the Ton containing Twenty Hundred Weight	1	9	9½			16	3
FINS of WHALES taken and caught in any Part of the Ocean by the Crew of any Ship or Veſſel built in Great Britain, Ireland, or the Iſlands of Guernſey, Jerſey, or Man, wholly owned by His Majeſty's Subjects uſually reſiding therein reſpectively, are upon Importation to be admitted to Entry, and landed without Payment of any Duty whatever.							

OUTWARDS.

OUTWARDS.

	l.	s.	d.
HIDES, CALVE SKINS, KIP SKINS, Tanned or Tawed, and not dreſſed in Oil, and Sheep Skins tanned for Gloves, or Baſil, the Hundred Weight — — — —		6	$1\frac{2}{3}$
HIDES dreſſed in Oil, the Hundred Weight — — — —	1	1	$3\frac{2}{3}$
SKINS, *Viz.*			
CALVE SKINS dreſſed in Oil, the Hundred Weight — — — —	1	8	$0\frac{1}{3}$
BLACK CONEY SKINS, with or without Silver Hair, for every 6 Score Skins — — —		2	$10\frac{2}{3}$
GOAT SKINS tawed, the Hundred containing 6 Score Skins — — —	1	1	8

			l.	s.	d.
GOAT SKINS tanned with Sumack, to resemble Spaniſh Leather —	For every 6 Score Skins	—		10	0
	For every Pound Weight	—			4½
LAMB SKINS,	The Hundred containing 6 Score	—	1	2	8½
	And beſides if Tawed, and not tanned or dreſſed in Oil, the Hundred Weight	—		4	2½
	And beſides if Tanned for Gloves or Baſil, the Hundred Weight	—		5	0⅔
	And beſides if Dreſſed in Oil, the Hundred Weight	—		10	1½
SHEEP SKINS,	Tawed, and not tanned or dreſſed in Oil, the Hundred Weight	—		5	3½
	Tanned for Roans, and not dreſſed in Oil, the Hundred Weight	—		7	9⅝
	Dreſſed in Oil, the Hundred Weight	—		11	2½
PELTS, the Hundred containing 5 Score		—		3	7½
All Pieces or Parts of SKINS tawed or tanned, and not dreſſed in Oil, for every Twenty Shillings Value thereof on Oath		—		3	0

All

SCHEDULE,

	£	s.	d.
All Pieces or Parts of SKINS dressed in Oil, for every Twenty Shillings Value thereof on Oath	—	2	0
And besides, the Hundred Weight	—	6	$2\frac{1}{2}$
FUR, called GREY RABBIT FUR, or CONEY HAIR, the Pound	—		$\frac{3}{220}$
KIDS HAIR, for every Twenty Shillings Value thereof on Oath	—	1	0
PARCHMENT, the Dozen	—	1	$7\frac{1}{2}$
VELLUM, the Dozen	—	3	3
LAPIS CALAMINARIS, the Ton	—	2	2

SCHEDULE, No. 2.

A SCHEDULE of the Additional Duties to be paid per Gallon, on the Exportation of Foreign Spirits to the Britiſh Colonies or Plantations in *America* or *Africa*, over and above the Duty paid on the Importation thereof.

	l.	s.	d.
For every Gallon of Single Rum or Spirits of the Produce of the Britiſh Colonies or Plantations —			$10\frac{53}{60}$
For every Gallon of Single Brandy, or Geneva, or Foreign Rum — — —			$5\frac{14}{15}$
For every Gallon of Cordial Water, Strong Water, or other Spirits, Single — —			$8\frac{1}{10}$
For every Gallon of Rum or Spirits, of the Britiſh Colonies or Plantations above Proof, ſo much in Addition to the Duties paid on Import as will amount in the Whole to — —		7	$2\frac{2}{3}$
For every Gallon of Brandy, Geneva, or Foreign Rum above Proof, ſo much in Addition to the Duties paid on Import, as will amount in the Whole to — — — —		8	$10\frac{1}{6}$
For every Gallon of Cordial Water, Strong Water, or other Spirits, above Proof, ſo much in Addition to the Duties paid on Import, as will amount in the Whole to — — —		9	$0\frac{1}{3}$

SCHEDULE

SCHEDULE, No. 3.

A SCHEDULE of the Drawbacks upon every Ton of *French* Wine, exported to the *Britiſh* Colonies or Plantations in *America* and the *Weſt Indies*, according as the ſame has been imported by Wholeſale Merchants for Sale, Filled or Unfilled, having been imported in *Britiſh*, *Iriſh*, or Foreign Shipping, if regularly exported within Three Years after the Importation thereof: The ſaid Drawbacks to be in Lieu and full Satisfaction of all Drawbacks.

Having been imported in Britiſh or Iriſh Shipping.								Having been imported in Foreign Shipping.							
Filled.				Unfilled.				Filled.				Unfilled.			
l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d	20ths.
31	4	6	4	28	16	2	12	27	18	0	4	25	7	3	4

SCHEDULE,

SCHEDULE, No. 4.

A SCHEDULE of the Drawbacks upon every Ton of *French* Wine exported to the *Britiſh* Settlements on the Coaſt of *Africa*, according as the ſame has been imported by Wholeſale Merchants for Sale, Filled or Unfilled, having been imported in *Britiſh*, *Iriſh*, or Foreign Shipping, if regularly exported within Three Years after the Importation thereof: The ſaid Drawbacks to be in Lieu and full Satisfaction of all other Drawbacks.

Having been imported in Britiſh or Iriſh Shipping.								Having been imported in Foreign Shipping.							
Filled.				Unfilled.				Filled.				Unfilled.			
l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.
16	13	7	14	14	5	4	12	13	7	0	14	10	16	4	14

SCHEDULE,

SCHEDULE, No. 5.

A SCHEDULE of the Drawbacks upon every Ton of *Rheniſh*, *Germany*, or *Hungary* Wine, exported to the *Britiſh* Colonies or Plantations in *America*, and the *Weſt Indies*, according as the ſame has been imported by Wholeſale Merchants for Sale, Filled or Unfilled, in *Britiſh*, *Iriſh*, or Foreign Shipping, if regularly exported within Three Years after the Importation thereof: The ſaid Drawbacks to be in Lieu and Satisfaction of all Drawbacks.

Having been imported in Britiſh or Iriſh Shipping.								Having been imported in Foreign Shipping.							
Filled.				Unfilled.				Filled.				Unfilled.			
l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.
25	12	0	$14\frac{4}{5}$	23	3	9	$5\frac{8}{15}$	22	12	6	$14\frac{4}{5}$	20	1	1	$9\frac{8}{15}$

SCHEDULE,

SCHEDULE, No. 6.

A SCHEDULE of the Drawbacks upon every Ton of *Rheniſh*, *Germany*, or *Hungary* Wine, exported to the *Britiſh* Settlements on the Coaſt of *Africa*, according as the ſame has been imported by Wholeſale Merchants for Sale, Filled or Unfilled, in *Britiſh*, *Iriſh*, or Foreign Shipping, if regularly exported within Three Years after the Importation thereof: The ſaid Drawbacks to be in Lieu and Satisfaction of all Drawbacks.

Having been imported in Britiſh or Iriſh Shipping.								Having been imported in Foreign Shipping.							
Filled.				Unfilled.				Filled.				Unfilled.			
l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.
11	1	2	$4\frac{4}{5}$	8	12	10	$15\frac{8}{25}$	8	1	8	$4\frac{4}{5}$	5	19	2	$19\frac{8}{25}$

SCHEDULE,

SCHEDULE, No. 7.

A SCHEDULE of the Drawbacks upon every Ton of *Portugal* or *Madeira* Wine, *Spaniſh* and *Canary* Wine, and all other Wine of the Dominions of *Spain*, exported to the *Britiſh* Colonies or Plantations in *America* and the *Weſt Indies*, according as the ſame has been imported by Wholeſale Merchants for Sale, Filled or Unfilled, in *Britiſh*, *Iriſh*, or Foreign Shipping, if regularly exported within Three Years after the Importation thereof: The ſaid Drawbacks to be in Lieu and full Satisfaction of all Drawbacks.

Having been imported in Britiſh or Iriſh Shipping.								Having been imported in Foreign Shipping.							
Filled.				Unfilled.				Filled.				Unfilled.			
l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d	20ths.
19	14	1	$6\frac{2}{3}$	18	3	5	$6\frac{2}{3}$	17	9			15	16	9	$6\frac{2}{3}$

SCHEDULE,

SCHEDULE, No. 8.

A SCHEDULE of the Drawbacks upon every Ton of *Portugal* or *Madeira* Wine, *Spaniſh* and *Canary* Wine, and all other Wine of the Dominions of *Spain*, exported to the *Britiſh* Settlements on the Coaſt of *Africa*, according as the ſame has been imported by Wholeſale Merchants for Sale, Filled or Unfilled, in *Britiſh*, *Iriſh*, or Foreign Shipping, if regularly exported within Three Years after the Importation thereof: The ſaid Drawbacks to be in Lieu and full Satisfaction of all Drawbacks.

Having been imported in Britiſh or Iriſh Shipping.								Having been imported in Foreign Shipping.							
Filled.				Unfilled.				Filled.				Unfilled.			
l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.
10	0	2	$6\frac{2}{3}$	8	9	6	$6\frac{2}{3}$	8	5	1		6	2	10	$6\frac{2}{3}$

SCHEDULE,

SCHEDULE, No. 9.

A SCHEDULE of the Drawbacks upon every Ton of all other Wine, exported to the *Britiſh* Colonies or Plantations in *America*, and the *Weſt Indies*, according as the ſame has been imported by Wholeſale Merchants for Sale, Filled or Unfilled, in *Britiſh*, *Iriſh*, or Foreign Shipping, if regularly exported within Three Years after the Importation thereof: The ſaid Drawbacks to be in Lieu and full Satisfaction of all Drawbacks.

Having been imported in Britiſh or Iriſh Shipping.								Having been imported in Foreign Shipping.							
Filled.				Unfilled.				Filled.				Unfilled.			
l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.
27	7	10	$1\frac{7}{15}$	24	18	6	$0\frac{14}{57}$	26	2	2	$1\frac{7}{15}$	23	9	3	$19\frac{14}{75}$

SCHEDULE,

SCHEDULE, No. 10.

A SCHEDULE of the Drawbacks upon every Ton of all other Wine exported to the *Britiſh* Settlements on the Coaſt of *Africa*, according as the ſame has been imported by Wholeſale Merchants for Sale, Filled or Unfilled, in *Britiſh*, *Iriſh*, or Foreign Shipping, if regularly exported within Three Years after the Importation thereof: The ſaid Drawbacks to be in Lieu and full Satisfaction of all Drawbacks.

Having been imported in Britiſh or Iriſh Shipping.								Having been imported in Foreign Shipping.							
Filled.				Unfilled.				Filled.				Unfilled.			
l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.
17	13	11	$1\frac{7}{15}$	15	4	6	$19\frac{74}{75}$	16	8	3	$1\frac{7}{15}$	13	15	4	$19\frac{74}{75}$

A. D. 1788.

CHAP. V.

An Act for regulating and extending the Tobacco Trade, and for granting to His Majeſty, His Heirs and Succeſſors, the Duties therein mentioned.

WE your Majeſty's moſt dutiful and loyal ſubjects the commons of Ireland in Parliament aſſembled, as a further ſupply to your Majeſty, to ſupport the expences of your Majeſty's government, do moſt humbly beſeech your Majeſty, That it may be enacted: and be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That from and after the twenty fifth day of March, one thouſand ſeven hundred and eighty eight, until the twenty fifth day of March, one thouſand ſeven hundred and eighty nine incluſive, and no longer, there ſhall be raiſed, levied, collected, and paid unto your Majeſty, your heirs and ſucceſſors, the ſeveral rates and duties herein after mentioned, that is to ſay, for and upon all tobacco which ſhall be imported into this kingdom during the time aforeſaid, a duty after the rate of ſix pence *per* pound weight, without any diſcount or allowance whatſoever. Expired 25th March, 1789.

II. And whereas it may tend much to the encouragement of the tobacco trade, if the importers of tobacco ſhall be allowed to lodge the ſame in ware-houſes, and to have time for the payment of the duty thereon: therefore be it enacted, That every importer of tobacco, if he or ſhe does not chooſe to pay down the duty as aforeſaid, ſhall and may in lieu of paying down the ſame, ſecure a duty after the rate of ſix pence for each pound weight thereof, in manner following, that is to ſay, he or ſhe ſhall give bond for the amount of ſuch duty after the rate of ſix pence *per* pound, to be made payable at the end of fifteen months, to commence from the date of ſuch bond.

III. Provided always, That every importer of tobacco, who ſhall land tobacco on bill of view, ſhall within ten working days after the landing of his or her tobacco, make entry thereof, and pay the duty for the ſame, or enter into bond for the payment thereof, in manner herein directed, and in failure thereof, every ſuch importer ſhall forfeit and pay the ſum of five pounds for every hogſhead of ſuch tobacco which ſhall not be entered, and for which the duty ſhall not have been paid or ſecured as aforeſaid, over and above the duties payable on ſuch tobacco.

IV. And be it further enacted, That upon ſuch bond being executed, the commiſſioners or principal officers of the revenue at the reſpective ports, ſhall cauſe all ſuch tobacco to be warehouſed in the uſual manner, and the importer or importers of ſuch tobacco, or his or their ſervants ſhall have free acceſs into the ſaid ware-houſes at all times within the uſual hours of diſcharge, and the proper officer or officers is, and are hereby required to attend, without fee or reward; and all tobacco ſo warehouſed, ſhall be charged and pay ſuch duty as aforeſaid, according to the net weight thereof, at the time when ſuch tobacco ſhall be ſold or delivered out of ſuch ſtores as aforeſaid.

V. And be it further enacted, That the perſon or perſons importing tobacco, ſhall reſpectively bear all the charges and expences incurred in any way by unſhipping, bringing, carrying, or conveying any tobacco from the ſeveral and reſpective ſhips ſo importing the ſame to the reſpective ware-houſes in which the

ſame tobacco is to be ſo depoſited as aforeſaid, or in the bringing, carrying, or conveying the tobacco from ſuch reſpective ware-houſes to, and on board the ſeveral and reſpective ſhips in which the ſame ſhall be reſpectively exported to foreign parts, ſave and except the charges and expences of paying the revenue officers, under whoſe ſpecial care the ſaid tobacco ſhall be ſo reſpectively conveyed, either from the ſhip to the ware-houſe, on importation, or from the ware-houſe to the ſhip, on exportation, any law, cuſtom, or uſage to the contrary notwithſtanding.

VI. And be it further enacted, That the reſpective proprietors of the tobacco ſo to be brought as aforeſaid to the reſpective ware-houſes before mentioned, ſhall be at the expence of ſtripping or taking the hogſheads in which the tobacco ſhall be ſo imported as aforeſaid, from the tobacco, before the ſame ſhall be ſo weighed as aforeſaid.

VII. And be it further enacted, That in caſe any tobacco which ſhall have been entered, and the duty thereon paid or ſecured in manner aforeſaid, ſhall from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, be exported from this kingdom, the exporter ſhall, upon the exportation thereof, within three years from the importation, on producing a proper debenture to be made out for that purpoſe, be paid or allowed to draw back the whole net duty actually paid at, or after the importation of ſuch quantity ſo exported, or in caſe any ſuch tobacco ſhall be exported within the time aforeſaid, by the original importer thereof, and the bond given on importation, ſhall not have been diſcharged, ſuch original importer ſo exporting ſuch tobacco, ſhall have the bond vacated, or allowance made by entry on the back of ſuch bond, for ſuch quantity of tobacco as ſhall be ſo exported, as the caſe ſhall be, any law or cuſtom to the contrary notwithſtanding, and every ſuch original importer ſo exporting as aforeſaid, ſhall at the time when he takes out a permit for any ſuch tobacco to be exported as aforeſaid, make oath before the proper officer of the revenue appointed and empowered to adminiſter oaths, that he is the real proprietor and owner of ſuch tobacco, and that he is really and *bona fide*, the exporter thereof.

VIII. And be it further enacted, That if the importer or importers of ſuch tobacco, as ſhall be ſo lodged in ware-houſes as aforeſaid, ſhall not within the ſaid ſpace of fifteen months, by payment of the ſaid duties ſo bonded for, or by debentures upon exportation of ſaid tobacco, diſcharge his or their obligations, but that the tobacco or any part thereof ſhall continue, and be ſtill remaining in the ſaid ware-houſes for want of payment of any of the duties due thereon; in ſuch caſe, it ſhall and may be lawful for the ſaid commiſſioners or principal officers of your Majeſty's revenue for the time being, at the reſpective ports, and they are hereby empowered to cauſe the ſaid tobacco ſo remaining, to be publickly ſold by inch of candle, firſt giving the proprietor or proprietors thereof, fourteen days notice perſonally, or by leaving a notice in writing at the laſt place of ſuch proprietor's abode; the product thereof, after ſuch ſale firſt to be applied to payment of the ſaid bond, ſtorage, and all other charges which may have been incurred, and the overplus, if any, to be rendered and paid to the proprietor or other perſon lawfully authorized to receive the ſame.

IX. Provided always, That if any tobacco ſhall be imported by ſtrangers, or ſhall by any law now of force, be ſubject to aliens duty, a further duty ſhall, over and above the ſaid duty of ſix pence *per* pound, be paid or ſecured thereon, after the rate of one penny for each pound weight thereof.

X. Provided alſo, That when any tobacco ſo warehouſed as aforeſaid, ſhall be intended for home conſumption, no ſuch tobacco ſhall be taken out of ſuch ſtores as aforeſaid, until all duties due and payable thereupon ſhall have been paid, nor

until

until a clear, diſtinct, and proper voucher from the proper officer of your Majeſty's revenue at the reſpective ports where ſuch tobacco ſhall be ſo warehouſed, ſhall be produced to, and depoſited with the officer or officers in whoſe cuſtody ſuch tobacco ſhall then be, which voucher ſhall be directed to ſuch officer or officers, and ſhall aſcertain all ſuch duties to have been paid for ſuch tobacco.

XI. And be it further enacted, That the duties aforeſaid, whether paid down or ſecured ſhall be, and are hereby declared to be in lieu and full ſatisfaction of all duties payable upon the importation of tobacco by virtue of any law or laws heretofore made in this kingdom.

XII. And be it further enacted, That in all caſes where the duties impoſed by this act ſhall be paid, the ſum of two pence halfpenny for each pound weight ſhall be placed thereout to the account of your Majeſty's hereditary revenue.

XIII. Provided always, and be it enacted, That in caſe any tobacco, put into the ſaid ware-houſes, ſhall be burned or deſtroyed by fire, during the time it remains in the ſaid ware-houſes, the bond entered into on warehouſing ſuch tobacco, ſhall be diſcharged for ſo much thereof as ſhall have been ſo burned or deſtroyed.

XIV. And whereas great frauds may ariſe, to the diminution of your Majeſty's revenue, by warehouſing tobacco as aforeſaid, in ports where there are not, or ſhall not be a ſufficient number of revenue officers to attend the ſame: be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, no importer of tobacco at any port, except the ports of Dublin, Drogheda, Dundalk, Newry, Belfaſt, Galway, Limerick, Cork, Waterford, and Wexford, ſhall be entitled to have the ſame lodged in a warehouſe, or take any benefit by virtue of any thing in this act contained, in reſpect of warehouſing or bonding the ſame.

XV. Provided, and be it enacted, That nothing herein contained ſhall extend, or ſhall be conſtrued to extend to prohibit the importation into the port of Londonderry, of wine, ſpirits, coffee, or any other goods or commodities which may be imported by law into any other port of this kingdom, whether by licenſe or otherwiſe, tobacco only excepted.

XVI. Provided always, That it ſhall and may be lawful for any perſon or perſons to import tobacco into the port of Londonderry, and to warehouſe the ſame, and enter into bond for the duties thereof, as by law now may be done, until the firſt day of March, one thouſand ſeven hundred and eighty-nine, and no longer, any thing herein contained to the contrary notwithſtanding.

XVII. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, if any tobacco in any package whatſoever, ſhall be found on board any ſhip, veſſel, or boat within four leagues of the ſhore of this kingdom, or ſhall have been diſcovered ſo to have been between Tory Iſland and Fair Head, ſuch ſhip, veſſel, or boat, together with all her guns, tackle, furniture, ammunition, and apparel, ſhall be forfeited, as alſo all ſuch tobacco as ſhall be found on board her, (ſave only and except in caſe of unavoidable neceſſity and diſtreſs) of which neceſſity and diſtreſs, the maſter, purſer, or perſon having or taking the charge or command of ſuch ſhip, veſſel, or boat, ſhall immediately after the arrival of ſuch ſhip, veſſel, or boat in this kingdom, give notice, and make proof thereof before the collector, or other chief officer of the revenue reſident at the neareſt port where ſuch ſhip, veſſel, or boat ſhall arrive.

XVIII. And be it enacted, That it ſhall not be lawful to import any tobacco during the time aforeſaid, at any place or port, ſave ſuch places or ports where tobacco may be warehouſed by virtue of this act, and if any ſhip or veſſel ſhall be

found within the limits of any other port, haven, or creek within this kingdom, having tobacco on board in any packages whatſoever, or ſhall be diſcovered ſo to have been, (ſave only and except in caſe of unavoidable neceſſity and diſtreſs,) of which neceſſity and diſtreſs, the maſter, purſer, or perſon having or taking the charge or command of ſuch ſhip or veſſel, ſhall immediately after the arrival of ſuch ſhip or veſſel in ſuch port, haven, or creek, give notice and make proof before the collector or other chief officer of the revenue, reſident at the neareſt port where ſuch ſhip or veſſel ſhall arrive, ſuch ſhip or veſſel, with all her guns, tackle, furniture, ammunition, and apparel, and alſo the ſaid tobacco ſhall be forfeited.

XIX. And be it further enacted, That no tobacco, except of the produce of Great Britain, North America or of the Britiſh plantations, ſhall be imported into this kingdom, from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, in any ſhip or veſſel, under the penalty of the forfeiture of all ſuch tobacco, and treble the value thereof, together with ſuch ſhip or veſſel in which the ſame ſhall be imported, with all her guns, tackle, furniture, ammunition, and apparel.

XX. Provided always, That nothing herein contained ſhall extend, or be conſtrued to extend to authorize the importation of any ſuch tobacco into this kingdom from any place, ſave from Great Britain, or from the place of the growth of ſuch tobacco.

XXI. And be it further enacted, That from and after the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, it ſhall not be lawful to import into this kingdom any tobacco manufactured, except ſnuff, and if any manufactured tobacco, except ſnuff, ſhall be imported into any bay, port, harbour, haven, river, or creek in this kingdom, or if any ſhip, veſſel, or boat ſhall be found within four leagues of the ſhore of this kingdom, or ſhall be diſcovered ſo to have been, with any manufactured tobacco, except ſnuff, on board any ſuch ſhip, veſſel, or boat, or if any ſuch ſhip, veſſel, or boat ſhall have had any ſuch manufactured tobacco, except ſnuff, on board, although ſuch tobacco ſhall not be actually found on board ſuch ſhip, veſſel, or boat, upon proof made, that ſuch manufactured tobacco had been on board ſuch ſhip, veſſel, or boat in any bay, port, harbour, haven, river, or creek in this kingdom, or within four leagues of the ſhore of this kingdom, then, and in every ſuch caſe reſpectively, every ſuch ſhip, veſſel, or boat, with all her guns, tackle, furniture, ammunition, and apparel ſhall be forfeited, as alſo all ſuch manufactured tobacco as ſhall be found on board ſuch ſhip, veſſel, or boat, and the packages containing the ſame, (ſave only, and except in caſe of unavoidable neceſſity and diſtreſs,) of which neceſſity and diſtreſs, the maſter, purſer, or perſon having or taking the charge or command of ſuch ſhip, veſſel, or boat, ſhall, immediately after the arrival of ſuch ſhip, veſſel, or boat into any bay, port, harbour, haven, river, or creek of or belonging to this kingdom, give notice and make proof thereof, before the collector, or other chief officer of the revenue, reſident at the neareſt port where ſuch ſhip, veſſel, or boat ſhall arrive.

XXII. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, all bonds to be given purſuant to this act, ſhall be deemed and taken to be due and payable, immediately upon the day mentioned in the condition of the ſaid bond for the payment thereof, and that intereſt at the rate of ſix pounds *per centum per annum*, which intereſt is hereby declared to be a charge on ſuch tobacco, ſhall be paid to the crown on all ſuch bonds, ſuch intereſt to be computed from the day the bond becomes due, unto the day whereon it ſhall be paid off in money, or the day the ſearcher certifies upon the debentures, that the tobacco was ſhipped for exportation, the

amount of ſuch bond to be payable as aforeſaid, notwithſtanding ſuch tobacco ſhall remain unexported, and although the time limited by law for the drawback on exportation, ſhall not be expired, and no ſuch ſecurity ſhall be vacated until all ſuch intereſt ſhall be paid thereon.

XXIII. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, no allowance ſhall be made to the importer for or in conſideration of any damaged or mean tobacco, either at the ſcale or otherwiſe, but in caſe any perſon ſhall refuſe to enter ſuch tobacco, and to pay or ſecure the duties aforeſaid for ſuch tobacco, then he, ſhe, or they ſhall have liberty to refuſe to enter and pay duty for the ſame, or to ſeparate ſuch damaged tobacco, by cutting off from the hogſhead, or other package, ſo much thereof as he, ſhe, or they ſhall refuſe to pay or ſecure duty for, and the principal officers of your Majeſty's revenue reſident at the port where ſuch damaged tobacco ſhall be landed, or any two or more of them, ſhall cauſe ſuch tobacco to be burned, or otherwiſe deſtroyed, without making any allowance to ſuch importer for freight or other charges, other than the allowances herein provided for, any law or cuſtom to the contrary notwithſtanding.

XXIV. Provided always, That no perſon ſhall have liberty to ſeparate the ſtalk from the leaf, on pretence that the ſame is damaged or mean tobacco.

XXV. And be it further enacted, That no drawback ſhall be allowed for any tobacco ſtalks or ſtems exported by themſelves when they have been or ſhall be ſeparated from the leaf, any law to the contrary notwithſtanding.

XXVI. And be it further enacted, That the land-waiters appointed for the delivery of every ſhip or veſſel arriving at any port or place in this kingdom, and having tobacco on board are authorized and required upon the landing of any ſuch tobacco, to cauſe ſuch landing mark to be fixed and ſet upon every hogſhead, caſk, cheſt, or other package whatſoever containing the ſame, as ſhall be directed by the commiſſioners of the revenue, or any three of them, and alſo to enter every ſuch landing mark in their ſeveral books, on pain of forfeiting the ſum of fifty pounds, and the proper officers of the revenue reſpectively, ſhall in like manner, upon the exportation of any tobacco from this kingdom, cauſe ſuch export mark to be fixed and ſet upon every hogſhead, caſk, cheſt, or other package whatſoever containing the ſame, as ſhall be directed by the commiſſioners of the revenue, or any three of them, and ſhall alſo enter every ſuch export mark in their ſeveral books, on pain of forfeiting fifty pounds.

XXVII. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, no debenture ſhall be made forth for any tobacco imported into this kingdom from and after the ſaid day, nor any drawback be paid or allowed for the ſame when exported or entered outwards for exportation to any part or parts beyond the ſeas, unleſs the ſame, and every part thereof, if it be in leaf and unmanufactured, ſhall be ſhipped and exported from the ſame port or place at which ſuch tobacco was at firſt imported into this kingdom, and no other; and alſo unleſs the ſame tobacco, if unmanufactured, and every part thereof be ſhipped and exported in the original package with the ſame marks, in and with which it was at firſt imported into this kingdom, together with the landing mark and export mark herein required to be placed and ſet thereupon, and no other, without any alteration whatſoever being made in the package, except ſuch as ſhall be occaſioned by neceſſary cooperage for the repair of the ſaid package, or any other tobacco being put therein, or any part of the tobacco being removed or taken out of the package in which it was at firſt imported, except only ten pounds weight of tobacco which ſhall be allowed to be taken out of each hogſhead, caſk, cheſt, or caſe, after the ſame ſhall have been weighed at importation, and if any perſon or perſons whatſoever ſhall enter any

unmanufactured tobacco for exportation at any other port or place than that at which the ſame tobacco was imported, or in any other hogſhead, caſk, cheſt, caſe, or package than the ſame in which the ſaid unmanufactured tobacco was originally imported, or without the ſame marks or numbers, and the ſaid landing and export marks, all ſuch tobacco ſhall be forfeited, and no drawback thereupon ſhall be paid, or if any ſhall have been paid, the ſame ſhall be repaid, and the perſon who entered, or cauſed the ſame to be entered, ſhall forfeit the ſum of two hundred pounds, and if any perſon ſhall ſhip for exportation any hogſhead, cheſt, caſk, caſe, or other package of tobacco, out of which more than ten pounds weight of tobacco ſhall have been taken for ſamples, he, ſhe, or they ſo offending ſhall forfeit the ſum of twenty pounds for every ſuch hogſhead or other package of tobacco ſo ſhipped for exportation.

XXVIII. And be it further enacted, That no tobacco ſhall be imported or brought into this kingdom in any package whatſoever, other than in hogſheads, caſks, cheſts, or wooden caſes, every ſuch hogſhead, cheſt, caſk, or caſe to contain four hundred and twenty five pounds net weight of tobacco, at the leaſt, under pain of forfeiting all ſuch tobacco as ſhall be imported otherwiſe than as aforeſaid, together with the hogſheads, caſks, cheſts, caſes, and other packages containing the ſame.

XXIX. Provided nevertheleſs, and be it further enacted, That when any unmanufactured tobacco ſhall be imported in hogſheads, caſks, cheſts, or wooden caſes as aforeſaid, into this kingdom, if upon landing and examination thereof, it ſhall appear that the tobacco contained in any ſuch hogſheads, cheſts, wooden caſes, or caſks, is ſo much damaged, that by cutting off the damaged part thereof for which no duty is paid, the ſound tobacco remaining in any ſuch hogſheads, cheſts, caſks, or wooden caſes for which duty is to be paid, is under the weight of four hundred and twenty-five pounds, then, and in ſuch caſe, it ſhall and may be lawful for the importer or importers thereof, in the preſence of the land-waiter appointed to deliver the ſhip in which the ſame was imported, to cauſe all ſuch ſound tobacco to be put together in one or more of the ſaid hogſheads, cheſts, caſks, or wooden caſes out of which the damaged tobacco was taken, and the ſaid land-waiter or other proper officer is hereby directed and required to enter in their reſpective books the true and exact weight of all ſuch ſound tobacco put into each and every ſuch hogſhead, cheſt, caſk, or wooden caſe, with the ſeveral and reſpective marks and numbers ſet on each and every ſuch hogſhead, cheſt, caſk, or wooden caſe, and alſo to note and ſpecify in their books, that ſuch hogſheads, cheſts, caſks, or wooden caſes were packed and refilled in their preſence; and all and every ſuch hogſhead, cheſt, caſk, or wooden caſe of unmanufactured tobacco, ſhall and may be exported from the ſame ports, and no other, at which they were originally imported, and debentures ſhall be made out and the drawback be paid for the tobacco therein contained, provided the quantity of the tobacco in every ſuch hogſhead, cheſt, caſk, or wooden caſe amounts to four hundred and twenty five pounds weight or more, in the ſame manner and form, and under the ſame reſtrictions to all intents and purpoſes, as if the package of ſuch tobacco had not been altered: any thing herein contained to the contrary in any wiſe notwithſtanding.

XXX. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, every perſon who ſhall enter any unmanufactured tobacco outwards, at any port or place in this kingdom, in order to be ſhipped and exported in any ſhip or veſſel whatſoever to any port or parts beyond the ſeas, ſhall, before the ſame, or any part thereof, is laden on board any ſhip or veſſel to be exported, deliver to the ſurveyor or land-waiter appointed to examine tobacco ſhipped for exportation, an account in writing

in

in a fair, diſtinct, and legible manner, ſigned by the perſon or perſons exporting ſuch tobacco, and containing the mark and number contained in the manifeſt, which was upon each and every hogſhead, caſk, cheſt, or other package of ſuch tobacco at the time when the ſame was firſt imported into this kingdom, and alſo the landing mark or number which was placed and ſet upon each and every hogſhead, caſk, cheſt, or wooden caſe thereof, when the ſame was firſt landed in this kingdom, together with the exact weight that each and every hogſhead, caſk, cheſt, or wooden caſe, with the tobacco therein contained was of at the time of its being landed in this kingdom, and alſo the particular mark and number ſet upon every ſuch hogſhead, caſk, cheſt, or wooden caſe by the exporter or exporters thereof at the time the ſame ſhall be brought to the water ſide to be ſhipped for exportation; a duplicate of which account, ſigned in like manner, ſhall be lodged with the collector of the port from which ſuch tobacco ſhall be exported, which account ſhall be filed by every ſuch collector in his office, and a copy of it entered in a book to be by him kept for that purpoſe, and the ſaid ſurveyor or land-waiter appointed to examine ſuch tobacco on exportation, ſhall weigh the ſame, and endorſe on the cocket a true copy of ſuch account, and the weight of ſuch tobacco at the time of exportation, and ſign the ſame, and no officer ſhall admit any cocket, unleſs endorſed and ſigned as aforeſaid; and every exporter of tobacco ſhall alſo from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, write off the weight of each hogſhead, caſk, cheſt, or caſe of unmanufactured tobacco by him, her, or them ſhipped for exportation from any part of this kingdom from the entry made of each hogſhead, cheſt, caſk, or caſe of ſuch unmanufactured tobacco at the time when it was firſt imported into this kingdom; and if any perſon who after the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, ſhall enter outwards for exportation from any port or ports of this kingdom any unmanufactured tobacco, ſhall neglect or refuſe to give in ſuch accounts reſpectively as aforeſaid, every perſon ſo offending ſhall, for every ſuch offence, forfeit the ſum of five pounds for every hogſhead, caſk, cheſt, or other package of ſuch unmanufactured tobacco, and no drawback or debenture for or on account of the exportation thereof, ſhall be made out, granted, or paid.

XXXI. And be it further enacted, That every perſon who from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, ſhall import any tobacco into this kingdom, and who ſhall in any wiſe manufacture the ſame, or any part thereof, upon his, her, or their own account or accounts, or cauſe or procure the ſame, or any part thereof, to be manufactured for his, her, or their own account or accounts, by any other perſon, ſhall before the ſame or any part thereof be manufactured by the importer or importers, or ſhall be delivered out by the importer or importers to any other perſon to be manufactured for the account of ſuch importer or importers, deliver to the collector or other chief officer of the revenue at the port or place where ſuch tobacco was imported, an account in writing containing the mark and number as ſpecified in the manifeſt, of every hogſhead, caſk, cheſt, or other package of tobacco intended to be manufactured, with the name of the ſhip or ſhips in which the tobacco ſo intended to be manufactured was imported, and the time when; alſo the landing mark and number ſet on each hogſhead, caſk, cheſt, or caſe at the time of their importation into this kingdom, and alſo the exact weight which each hogſhead, caſk, cheſt, or caſe, and the tobacco therein contained were of at the time of their being firſt landed in this kingdom, and the exact weight the ſame were of at the time of the delivery of ſuch tobacco to be manufactured; which account ſhall be ſigned by ſuch importer or importers, or one of his, her, or their known clerks, and alſo by the perſon or perſons to whom ſuch tobacco ſhall be delivered to be

A. D. 1788. Chap. 5.

manufactured, or by one of his, her, or their known clerks, with their ſeveral and reſpective names and places of abode; and ſuch importer and importers ſhall at the time of their delivering in ſuch accounts as aforeſaid, write off from the entries made at the time or times at which the tobacco contained in ſuch accounts was imported, and againſt each and every particular ſhip in which the ſame was imported, the weight of each particular hogſhead, caſk, cheſt, or caſe contained in ſuch account of tobacco intended to be manufactured as aforeſaid, in the ſame manner and form as if the ſame tobacco had been delivered for exportation; and in caſe any importer or importers of tobacco ſhall neglect to give in ſuch account as aforeſaid at the time and in ſuch manner and form in all reſpects, and to all intents and purpoſes as is herein directed and required, or in caſe ſuch account ſhall be falſe and fraudulent in any reſpect whatſoever, he, ſhe, or they offending in any of the caſes aforeſaid, ſhall forfeit the ſum of thirty pounds for every hogſhead, caſk, cheſt, or caſe of tobacco, an account of which ſhall be omitted to be given as herein directed, or of which a wrong account ſhall be given; and the perſon or perſons to whom ſuch tobacco ſhall have been delivered to be manufactured, neglecting to ſign by him, her, or themſelves, or by his, her, or their known clerk, ſuch account as aforeſaid, or ſigning any falſe or fraudulent account, ſhall alſo forfeit the ſum of fifty pounds for every ſuch hogſhead, caſk, cheſt, or caſe of tobacco of which no account, or of which a falſe or fraudulent account ſhall be given.

XXXII. And be it further enacted, That every perſon who from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, ſhall import any tobacco into this kingdom, and ſhall ſell or deliver the ſame or any part thereof to any perſon or perſons whatſoever, ſhall, within fourteen days after the delivery thereof out of his, her, or their cuſtody to the purchaſer or purchaſers thereof, or to their order, or for their uſe, give and deliver to the collector, or other chief officer of the revenue at the port or place where ſuch tobacco was imported, an account in writing, containing the mark and number, as ſpecified in the manifeſt, of every hogſhead, caſk, cheſt, or other package of tobacco ſo ſold or delivered, with the name of the ſhip or ſhips in which ſuch tobacco ſo ſold and delivered was imported, and the times when, and alſo the landing mark, or number ſet on each hogſhead, caſk, cheſt, or caſe, at the time of their importation into this kingdom, with the exact weight, which each of ſuch hogſheads, caſks, cheſts, or caſes, and the tobacco therein contained were of at the time of their being firſt landed in this kingdom, and alſo the exact weight thereof at the time of their ſale or delivery to the purchaſer or purchaſers thereof; which account ſhall be ſigned by ſuch importer or importers, or one of his, her, or their known clerks, and alſo by ſuch perſon or perſons to whom ſuch tobacco ſhall be ſold or delivered, or one of his, her, or their known clerks; to which ſaid ſeveral ſignatures ſhall be added the places of abode of ſuch purchaſers, importers, and other perſons ſo ſigning ſuch accounts; and ſuch importer and importers ſhall, at the time of their delivering in ſuch accounts as aforeſaid, write off from the entries made at the time or times at which the tobacco contained in ſuch account was imported, and againſt each and every particular ſhip in which the ſame was imported, the weight of each particular hogſhead, caſk, cheſt, or caſe of tobacco contained in ſuch account, in the ſame manner and form, as if the ſaid tobacco had been delivered for exportation; and in caſe any importer or importers of tobacco ſhall neglect to give in ſuch account as aforeſaid, at the time, and in ſuch manner and form in all reſpects, and to all intents and purpoſes as is herein directed, or in caſe ſuch account ſhall, at the time the ſame is given in, or at any time afterwards, appear to be falſe or fraudulent in any reſpect whatſoever, he, ſhe, or they offending in any of the caſes aforeſaid, ſhall forfeit the ſum of thirty

thirty pounds for every hogſhead, caſk, cheſt, caſe, or other package of tobacco, an account of which ſhall be omitted to be given in ſuch manner as is herein directed, or of which a falſe or fraudulent account ſhall be given; and the perſon or perſons to whom, or to whoſe order, or for whoſe uſe ſuch tobacco ſhall have been ſold or delivered, neglecting to ſign by him, her, or themſelves, or by his, her, or their known clerk, ſuch account as aforeſaid, or ſigning, or cauſing to be ſigned, any falſe or fraudulent account, ſhall alſo forfeit the ſum of thirty pounds for every ſuch hogſhead, caſk, cheſt, caſe, or other package of tobacco, of which no account, or of which a falſe or fraudulent account is given.

XXXIII. Provided always, and be it further enacted, That in caſe any ſuch tobacco ſhall, before landing thereof, receive any damage, it ſhall and may be lawful for the commiſſioners, or any one of them, or the collector or other chief officer of the revenue, at the port wherein ſuch tobacco ſhall be landed, to pay to the importer at the rate of one halfpenny for every pound of ſuch tobacco for which the importer ſhall refuſe to pay, or ſecure the full duties, and which ſhall be cut off or ſeparated from the ſound tobacco, in order to be burned or otherwiſe deſtroyed by the officers of the revenue, ſo as ſuch allowance ſhall not exceed thirty ſhillings for all the tobacco damaged in any one hogſhead imported; any thing herein contained to the contrary notwithſtanding.

XXXIV. Provided always, and be it further enacted, That no drawback ſhall be allowed on any tobacco exported in any package if unmanufactured, containing leſs than four hundred and twenty-five pounds weight, and if manufactured containing leſs than two hundred pounds weight, any thing herein contained to the contrary notwithſtanding.

XXXV. And be it further enacted, That no tobacco, nor tobacco ſtalks, nor ſnuff, exceeding in quantity four pounds weight, ſhall be conveyed or carried by land or by water from any port or place in this kingdom, to any other port or place in this kingdom, or from any place within any port in this kingdom, to any other place within the ſame port, in any hogſhead, caſk, cheſt, caſe, or other package, unleſs ſuch hogſhead, caſk, cheſt, caſe, or other package, be ſtamped or marked on the outſide with the reſpective words, tobacco, tobacco ſtalks, or ſnuff, in large letters, not leſs than three inches in length, under the penalty of forfeiting all ſuch tobacco, tobacco ſtalks, or ſnuff, with the package thereof.

XXXVI. And be it further enacted, That no manufactured tobacco, tobacco ſtalks, or ſnuff, exceeding in quantity four pounds weight in the whole, although in ſeparate packages, ſhall be removed, carried, or conveyed either by land or by water, at any one and the ſame time, by one and the ſame carriage or conveyance, and directed to one and the ſame perſon, or to different perſons in one and the ſame partnerſhip in trade, without a permit being firſt had and obtained from the proper officer of the place from whence ſuch tobacco, tobacco ſtalks, or ſnuff, ſhall be ſo removed, which permit ſhall accompany the ſame to the place to which the ſame is to be carried or conveyed.

XXXVII. And be it further enacted, That no tobacco manufactured or unmanufactured, or ſnuff, which ſhall have been removed from the port or place of importation, or from any port or place in this kingdom, to any other port or place in the ſame, ſhall be again returned or ſent back to ſuch port or place from whence the ſame was or were before removed or ſent, upon any pretence whatſoever, without leave being firſt had and obtained for that purpoſe from the commiſſioners of the revenue, or any three or more of them, and without a ſpecial certificate to be granted to accompany the ſame in ſuch manner and form, and by ſuch perſon and perſons as the ſaid commiſſioners reſpectively ſhall think proper to appoint, upon pain of forfeiture thereof, together with the horſes, cattle,

A. D. 1788. Chap. 5.

carriages, veſſels or boats made uſe of in the removal or conveyance of the ſame.

XXXVIII. And be it further enacted, That towards raiſing the ſupply granted to your Majeſty, and for the better regulation of the manufacture of tobacco, no perſon ſhall after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, manufacture any tobacco into roll, pigtail, ſnuff, or otherwiſe, or deal in unmanufactured tobacco, except as an wholeſale importer only, without firſt taking out a licenſe for the ſame from the commiſſioners of the revenue, or ſome one of them, for which licenſe the ſum of twenty pounds ſhall be paid by every ſuch perſon; and every ſuch licenſe ſhall continue in force until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, and no longer; for each of which licenſes there ſhall be paid a fee of two ſhillings, and no more; any law to the contrary notwithſtanding, and if any perſon ſhall manufacture any tobacco, or deal in the ſame as aforeſaid without having taken out ſuch licenſe as aforeſaid, he or ſhe ſhall forfeit the ſum of three hundred pounds.

XXXIX. And be it further enacted, That no ſuch licenſe ſhall be granted to any perſon to manufacture tobacco in any place in this kingdom, other than in ſuch place where by law tobacco may be warehouſed, or in the ſhire-towns of counties, in the counties of cities and counties of towns, and ſuch other towns in the ſeveral diſtricts of this kingdom, in which collectors of the revenue reſided on the twenty-fifth day of March, in the year one thouſand ſeven hundred and eighty-ſeven, or where they now reſide, and alſo ſuch town from which any diſtrict takes its name, or where ſurveyors of exciſe are reſident; and all unmanufactured tobacco kept in any houſe, ſtore-houſe, or other place ſituate in any other part of this kingdom, and all tobacco preſſes, tobacco tables, tobacco ſpinning-wheels, and ſnuff mills, and all other utenſils for manufacturing tobacco found in any part of this kingdom, other than as aforeſaid, ſhall be forfeited, and the perſon or perſons in whoſe poſſeſſion any ſuch tobacco table, preſs, wheel, ſnuff mill, or other utenſil for manufacturing tobacco ſhall be found, ſhall forfeit the ſum of one hundred pounds, and no permit ſhall be granted for the conveying of unmanufactured tobacco to any other place but where perſons may be licenſed to manufacture tobacco.

XL. Provided always, and be it enacted, That perſons in partnerſhip, and carrying on the trade or buſineſs of manufacturing tobacco in one houſe only, ſhall not be obliged to take out more than one licenſe, and that no one licenſe which ſhall be granted by virtue of this act ſhall authorize or empower any perſon or perſons to whom the ſame ſhall be granted, to manufacture tobacco in any other houſe than ſuch one houſe and working places thereunto adjoining, as ſhall be mentioned in ſuch licenſe.

XLI. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, every perſon licenſed to manufacture tobacco, ſhall have, or cauſe to be painted on a board with letters publickly viſible and legible, at leaſt an inch long, in white upon black ground, or in black on a white ground, his, her, or their name, and ſurname, or names and ſurnames at full length, and the words licenſed to manufacture tobacco, or to deal in tobacco, as the caſe ſhall be, and ſhall affix the ſame on ſome conſpicuous place on the outſide of the front of his, her, or their houſe, not more than three feet diſtant from the top of the ſhop door or ſtreet door of ſuch houſe, and preſerve and keep up the ſame during the time he, ſhe, or they ſhall continue to manufacture tobacco, or to deal in tobacco, or in default thereof ſhall forfeit the ſum of ten pounds.

XLII. And

XLII. And be it enacted, That every collector who shall grant a license to any person to manufacture, or otherwise deal in tobacco as aforesaid, shall, at the time of granting such license, give to the person obtaining the same, a certificate thereof, which certificate shall at every time the person or persons so licensed, shall purchase any unmanufactured tobacco from any importer of tobacco, or person licensed to deal in unmanufactured tobacco, be produced to such importer, or person licensed as aforesaid, who shall endorse on such certificate the number of hogsheads sold, the marks, numbers, and weight upon each hogshead, the place where, and time when, and the name of the ship in which the same was imported, and the time when the duty thereon was paid, and the name of the person to whom the same shall be sold, and the time of such sale, and such importer, or his known clerk, shall sign such endorsement; and the said certificate, with such endorsement as aforesaid, shall be produced to the proper officer for granting permits, before such officer shall grant a permit for such tobacco, and such officer shall, at the time of granting every such permit, specify on such endorsement the date and number of the permit, and the place where the same shall be granted, and sign his name thereto; and in case any unmanufactured tobacco shall be sold by any person licensed to manufacture tobacco, or deal in the same as aforesaid, to any other person licensed to manufacture tobacco, or deal in the same as aforesaid, the officer for granting a permit for conveying the same to the person buying the same, shall endorse on the said certificate of the seller of such tobacco, the time of granting of such permit, and to whom the same was granted, and upon every transfer, the same requisites shall be performed as are directed upon the first sale of the importer; and every such manufacturer or dealer in tobacco, shall, on the twenty-fifth day of March, one thousand seven hundred and eighty-nine, or within ten days after said day, return to the collector of the district in which he shall reside, the said certificate, together with all endorsements made thereon, or in default thereof, shall forfeit the sum of one hundred pounds; and in case the paper on which the said certificate shall be granted, shall, before the twenty-fifth day of March, one thousand seven hundred and eighty-nine, be filled up by the endorsements herein directed to be made thereon, then, and in every such case, every such collector shall, upon such manufacturer or other dealer as aforesaid, delivering up to him any such certificate so by him granted, with the said endorsements thereon, grant unto such manufacturer or dealer as aforesaid, a new certificate on which such account of all tobacco to be purchased by him until the twenty-fifth day of March, one thousand seven hundred and eighty-nine inclusive, shall be endorsed as aforesaid; and every such collector shall, upon receiving from every such manufacturer or dealer as aforesaid, any such certificate, with the endorsements thereon, enter the same in a book to be kept by him for that purpose, and forthwith transmit every such certificate, with the endorsements thereon, to the register general of tobacco for the time being.

XLIII. And be it further enacted, That from and after the twenty-fifth day of March, one thousand seven hundred and eighty-eight, all tobacco above the weight of four pounds that shall be carried and conveyed from any one place in this kingdom to another, as well from one part of a city or town, to any other part of such city or town, as from any city or town, to any other part of the kingdom, shall and may be seized by any officer of his Majesty's revenue, and shall be deemed and taken to be run goods, and forfeited as such, unless the carrier, or person that conveys the same, shall produce a permit or let-pass given by the proper officer of the revenue for the carriage of such tobacco upon demand by any such officer.

XLIV. And be it further enacted, That there shall be levied, raised, and paid to your Majesty, your heirs and successors, for and upon all tobacco which shall be

manufactured in this kingdom in any manner as aforeſaid, during the time aforeſaid, a duty of ſix pence for each pound weight thereof, the ſaid duty to be paid by the perſon or perſons manufacturing the ſame, or taking any part of the ſame out of the original package, according to the weight of the tobacco in the original package at the time that any part thereof ſhall be ſo taken out.

XLV. And be it further enacted, That every perſon who ſhall be ſo licenſed as aforeſaid to manufacture tobacco, ſhall be charged and chargeable with, and ſhall pay the duty of exciſe for not leſs than eight thouſand pounds weight of tobacco in the year, that is to ſay, for two thouſand pounds weight of tobacco in each quarter of the year, and that no ſuch perſon ſhall be licenſed as aforeſaid, unleſs ſuch perſon ſhall firſt enter into a bond to his Majeſty, his heirs and ſucceſſors, with two ſufficient ſureties in the penalty of three hundred pounds, conditioned to pay the duty of exciſe for ſuch time as the ſaid licenſe ſhall be in force, at the rate of not leſs than for eight thouſand pounds weight of tobacco in a year, and alſo the duty of exciſe for all ſuch tobacco exceeding ſuch quantity as he ſhall be liable to pay by virtue of this act, during the time ſuch licenſe ſhall be in force.

XLVI. And be it further enacted, That if any manufacturer of, or dealer in tobacco, ſhall open any package of tobacco for the purpoſe of taking any tobacco out of ſuch package, except in the preſence of the proper officer of exciſe, or after twenty-four hours previous notice thereof having been given to ſuch officer to attend, and his neglecting to attend purſuant thereto, in which notice ſhall be expreſſed the package or packages which is or are intended to be opened, every ſuch perſon ſhall for every ſuch offence forfeit the ſum of fifty pounds.

XLVII. Provided always, That it ſhall and may be lawful for every ſuch manufacturer of, or dealer in tobacco, to take out of any ſuch package any quantity of tobacco not exceeding two pounds in weight for ſamples, and for no other purpoſe.

XLVIII. And be it further enacted, That every perſon manufacturing tobacco or dealing therein as aforeſaid, ſhall be ſubject to and pay the ſaid laſt mentioned duty of ſix pence *per* pound for all tobacco which ſhall be ſold or delivered to ſuch perſon, unleſs he or ſhe ſhall ſhew to the ſatisfaction of the commiſſioners of exciſe, that ſuch tobacco had been ſold by him or her in the ſame ſtate in which he or ſhe bought the ſame, and to whom the ſame was ſold.

XLIX. And be it further enacted, That if any importer ſhall ſell or deliver any tobacco to any manufacturer of tobacco, or other perſon dealing in tobacco, without procuring a permit or permits for ſuch tobacco, ſuch importer ſhall be liable to and pay the ſaid laſt mentioned duty of ſix pence *per* pound for all ſuch tobacco as he or ſhe ſhall ſo ſell or deliver without ſuch permit or permits.

L. And be it further enacted, That there ſhall be raiſed, levied, and paid for and upon all tobacco which ſhall be in the poſſeſſion, ſtores, or ware-houſes of any manufacturer of tobacco, on the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, in a manufactured ſtate, or the proceſs of manufacture, a duty after the rate of ſixteen pence for every five pounds weight thereof.

LI. And be it enacted, That all tobacco which ſhall on the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, be warehouſed, and the duties thereof bonded purſuant to the proviſions of any act or acts paſſed heretofore in this kingdom, ſhall be ſubject to and pay only the duties to which the ſame would be ſubject by virtue of this act, if imported after the ſame day, and an allowance ſhall be made by entry on the back of the bonds given for the ſame for the amount of the exceſs of the duties bonded thereon, above the duties for which ſecurity ought to be given by virtue of this act, if imported after ſaid day.

LII. And

LII. And it is hereby enacted, That for and upon all tobacco which ſhall be in the ſtores, ware-houſes, or poſſeſſion of any merchant or manufacturer of tobacco, on the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, in the original caſk or package wherein it ſhall have beem imported, and on which the duties required by law ſhall have been paid, there ſhall be allowed and repaid by the commiſſioners of his Majeſty's revenue, to the perſon or perſons in whoſe ſtores, ware-houſes, or poſſeſſion the ſame ſhall be, ſuch ſum or ſums of money as the duties paid on the import thereof, ſhall have exceeded the duties that would be payable for the ſame by virtue of this act, if the ſame were to be imported after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, and that for and upon all tobacco which ſhall be in the ſtores, ware-houſes, or poſſeſſion of any manufacturer of tobacco on the ſaid day in a manufactured ſtate, or in the proceſs of manufacture, there ſhall be allowed and repaid in manner aforeſaid to ſuch manufacturer, ſuch ſum or ſums of money as the duties paid on the import of the leaf or unmanufactured tobacco, whereof the ſame is made or making, ſhall have exceeded the duties that would be payable for the ſame by virtue of this act, if the ſame were to be imported after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, the quantity of ſuch leaf or unmanufactured tobacco to be eſtimated by the commiſſioners of his Majeſty's revenue, or their officer properly authorized, in proportion to the increaſe of weight given thereto by water or other mixture, ſuch increaſe not to be eſtimated at more than thirty pounds for every hundred weight thereof.

LIII. Provided always, That no ſuch money ſhall be allowed or repaid until due proof be firſt made, that all import duties payable upon all ſuch tobacco were paid on the importation thereof.

LIV. And be it further enacted, That the ſaid duty of ſix pence *per* pound charged by virtue of this act, on all tobacco chargeable with the ſaid laſt mentioned duty, ſhall be paid by the manufacturer or manufacturers, or perſon or perſons taking tobacco out of the original package to the collector of the diſtrict, within ſeven days after the time the ſame is hereby made chargeable therewith as aforeſaid, or in default thereof, all ſuch tobacco ſhall be ſeized and forfeited; and every ſuch manufacturer, and perſon who ſhall offend herein, ſhall for every ſuch offence forfeit the ſum of fifty pounds, and alſo one ſhilling for each pound weight of the tobacco contained in ſuch original package.

LV. And be it further enacted, That the ſaid duty of twenty pounds to be paid by perſons manufacturing tobacco as aforeſaid, or otherwiſe dealing in the ſame as aforeſaid; and the ſaid duty of ſix pence *per* pound on all tobacco taken out of the original package, and the duty of ſixteen pence on every five pounds weight of manufactured tobacco, and tobacco in the ſtate of manufacture, ſhall be levied by ſuch perſon and perſons, and in ſuch manner, and by ſuch ways and means as the duty payable for licenſes to keep ale-houſes, is raiſed and collected by virtue of an act made in this kingdom in the thirty-third year of the reign of his late Majeſty George the ſecond, entitled, *An act for the better regulating the collection of his Majeſty's revenue, and for preventing of frauds therein, and for regulating an act made the laſt ſeſſion of Parliament*, entitled, *An act for continuing and amending ſeveral laws heretofore made relating to his Majeſty's revenue, and for the more effectual preventing of frauds in his Majeſty's cuſtoms and exciſe*, and the ſeveral acts and ſtatutes which are mentioned in the ſaid act, and continued thereby, as fully to all intents and purpoſes as if the proviſions in the ſaid act for that purpoſe were particularly mentioned and expreſſed and re-enacted in the body of this preſent act.

LVI. And be it enacted, That there ſhall be allowed and repaid for and upon all tobacco manufactured in this kingdom, that ſhall be exported after the twenty-

A. D. 1783. Chap. 5.

fifth day of March, one thouſand ſeven hundred and eighty-eight, a ſum after the rate of two ſhillings and three pence for every five pounds weight thereof, upon proof being made that ſuch manufactured tobacco paid the aforeſaid duty of ſix pence *per* pound.

LVII. And be it further enacted, That upon all tobacco manufactured in this kingdom, which ſhall be exported after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, there ſhall be allowed by way of drawback or compenſation for the duty paid upon the import of the leaf tobacco whereof it is manufactured, the ſum of five pence, for every pound weight of ſuch manufactured tobacco.

LVIII. Provided always, That neither the ſaid drawbacks or allowances ſhall be paid on the export of any manufactured tobacco, unleſs the ſame be exported in packages, not leſs than two hundred pounds weight each, nor unleſs due proof be firſt made, that the leaf tobacco whereof it is manufactured has paid the duties required by law on the importation thereof.

LIX. And be it further enacted, That at or before the ſhipping for exportation of any manufactured or unmanufactured tobacco, the exporter or exporters, with two or more perſon or perſons, to be approved of by the collector or other chief officer of the port from which ſuch tobacco ſhall be exported, of whom the maſter or other perſon having the charge or command of the ſhip or veſſel in which ſuch tobacco is intended to be exported ſhall be one, ſhall give ſecurity by bond to his Majeſty in a penalty, after the rate of two ſhillings and ſix pence for every pound weight of ſuch tobacco, that ſuch tobacco ſo ſhipped, or any part thereof, ſhall not be relanded, or brought on ſhore again in any port or place within this kingdom, or the iſles of Man, Faro, or Ferro, and ſuch ſecurity ſhall be diſcharged in the manner herein mentioned, that is to ſay, for ſuch of the ſaid goods as ſhall be entered for, or landed in the kingdom of Great Britain, the iſlands of Guernſey, Jerſey, Alderney, or Sark, the condition of the bond ſhall be to bring in a certificate in diſcharge thereof, within ſix months from the date of the bond, and within eighteen months for ſuch of the goods as ſhall be entered for, and landed in any of his Majeſty's colonies, plantations, iſlands, or territories in America or Africa, which ſaid certificate for ſuch tobacco as aforeſaid, as ſhall be landed in any port or place, where any officer or officers of his Majeſty's cuſtoms ſhall be reſident, ſhall be ſigned by the proper officer or officers of his Majeſty's cuſtoms there, and ſhall ſpecify, that ſuch tobacco was there landed, and ſhall teſtify the landing thereof, and for ſuch tobacco as aforeſaid, as ſhall be entered for the iſlands of Guernſey, Jerſey, Alderney, or Sark, ſuch certificate ſhall be ſigned by the proper officer or officers of his Majeſty's cuſtoms, if any ſuch officer or officers ſhall be reſiding in ſaid iſlands reſpectively, and in caſe there ſhall be no ſuch officers reſident there, then by the governor of the ſaid iſlands, or the deputy-governor thereof reſpectively, and for ſuch tobacco as aforeſaid, as ſhall be entered for any foreign port or place, to bring a certificate, if ſuch port or place ſhall be in Europe, within ſix months, and if in Africa or America, within eighteen months, under the hand and ſeal of his Majeſty's conſul, if any ſuch be there; and if not, under the hand and ſeal of the chief magiſtrate of ſuch port or place, and under the hands and ſeals of two known merchants then being at ſuch port or place, that ſuch tobacco was there landed, or ſuch bond or bonds ſhall be diſcharged, upon proof in any of the ſaid caſes, that ſuch goods were taken by enemies, or periſhed in the ſea, upon proof being made thereof, to the ſatisfaction of the commiſſioners of the revenue.

LX. And be it further enacted, That every perſon manufacturing tobacco ſhall regiſter with the collector of the diſtrict in which he or ſhe ſhall reſide, every to-

bacco

bacco table, and the number of ſpindles for wheels thereto belonging, and every tobacco preſs kept by him or her; and every ſuch collector ſhall give, to every perſon regiſtering any ſuch tobacco table or tobacco preſs, a certificate thereof; and every perſon in whoſe poſſeſſion any tobacco table or tobacco preſs ſhall be found, for which ſuch certificate as aforeſaid ſhall not be produced on demand made by any officer of exciſe, to the perſon who ſhall attend where ſuch tobacco table or tobacco preſs ſhall be found, ſhall forfeit the ſum of twenty pounds, together with ſuch table or preſs.

LXI. And be it enacted, That every tobacco table and tobacco preſs, which ſhall be uſed in any place other than the houſe or place in which ſuch perſon ſhall be licenſed in manner herein before mentioned to manufacture tobacco, ſhall be forfeited.

LXII. And be it further enacted, That if any tobacco table or wheel, or any tobacco preſs ſhall be found in the poſſeſſion of any perſon having alſo in his or her poſſeſſion, any tobacco in leaf, or in a ſtate of manufacture, or any manufactured tobacco, exceeding the weight of one pound, the ſame ſhall be concluſive evidence that every ſuch perſon is a manufacturer of tobacco.

LXIII. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, there ſhall be allowed at the ſcale, eight pounds for draft upon every hogſhead, caſk, cheſt, or caſe, that ſhall contain four hundred and twenty-five pounds of tobacco, or more, and two pounds upon every ſuch hogſhead, caſk, cheſt, or caſe for nailage, which allowance ſhall not be deducted upon exportation.

LXIV. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, the collector, or other proper officer of the revenue, in the port of Dublin, and alſo at every port or place in this kingdom, where any tobacco ſhall be imported, after the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty eight, ſhall, once in every calendar month, tranſmit or deliver to the perſon appointed, or who ſhall be appointed by the chief commiſſioners of the revenue, to the office of regiſter-general of tobacco, one of the land-waiter's books, in which his account ſhall be entered and kept of the landing and diſcharging of tobacco, imported at ſuch port or place, and alſo true and exact copies of every entry of tobacco for exportation, and of the ſeveral and reſpective endorſements relating thereto, which ſhall be delivered to the ſearcher or proper officer or officers at ſuch port or place where any ſuch tobacco ſhall be entered and ſhipped for exportation to foreign parts, and alſo true and exact copies of every account, which, purſuant to the directions herein given, ſhall be delivered to every officer or officers of the revenue, of ſuch port or place of tobacco intended to be manufactured by the importer or importers thereof, on his, her, or their own account, or which ſhall be delivered by the importer or importers thereof, to any other perſon or perſons whatſoever, to be manufactured for the account of ſuch importer or importers, and alſo true and exact copies of every account, which, purſuant to the directions herein given, ſhall be delivered to any officer or officers at ſuch port or place by the importer or importers of tobacco ſold by them to any other perſon or perſons whatſoever, which ſaid ſeveral accounts are to be kept by the ſaid regiſter-general of tobacco for the time being, who is to keep proper books, and enter therein the ſaid ſeveral and reſpective accounts, ſo tranſmitted or delivered to him, which ſeveral entries ſhall be made, and an account thereof kept in ſuch manner and form, that the marks and numbers on every hogſhead, caſk, cheſt, caſe, or other package of tobacco, with the weights thereof at importation, may be compared and checked with the marks, numbers and weights, at the exportation thereof, or when ſold or delivered for home conſumption, or to be manufactured, to the in-

tent that the identity of all ſuch tobacco imported, exported, ſold, or delivered to be manufactured may be thereby known and aſcertained, and when any thing ſhall appear to him to be done, or practiſed at any port or place contrary to the directions and intention of this act, he ſhall immediately deliver an account thereof in writing to the commiſſioners of the revenue for the time being, and if any collector, or other chief officer of the revenue at any port or place of this kingdom, ſhall neglect or refuſe to tranſmit and deliver one of the land-waiter's books, and a true copy of every entry of tobacco for exportation, and of the ſeveral indorſements relating thereto herein mentioned and deſcribed, and alſo true copies of all the accounts herein mentioned and deſcribed, within the times herein reſpectively limited and appointed for that purpoſe, he and they ſo neglecting or refuſing, ſhall forfeit fifty pounds for every ſuch neglect or refuſal.

LXV. And to the end, That the officers of the revenue may be the better enabled to keep a regular ſtock account on the venders of tobacco: be it enacted, That every importer and every manufacturer of, or dealer in tobacco, and every other perſon who ſhall on the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, have or hold in his, her, or their cuſtody, power or poſſeſſion, whether in the King's ſtores, or in any other place, or in the cuſtody of any other perſon or perſons, for his, her, or their uſe, any tobacco exceeding in quantity five pounds weight, either of his, her, or their property, or the property of any other perſon or perſons, ſhall on the ſaid day, or within ten days after, give and deliver to the collector of the diſtrict where ſuch perſon or perſons ſhall reſide, a true account in writing of his, her, or their name or names reſpectively, and place or places of abode, and of the true quantity of tobacco which ſuch perſon or perſons ſhall reſpectively, at the time of giving in ſuch account, have in his, her, or their cuſtody, power, or poſſeſſion, or in the poſſeſſion of any other perſon or perſons for his, her, or their uſe, which account ſhall alſo contain the outward bulks of every hogſhead, caſk, cheſt, or other package in which ſuch tobacco ſhall be contained, and alſo each of the ſeveral and reſpective marks and numbers ſet upon each ſuch hogſhead, caſk, cheſt, or other package reſpectively, and diſtinguiſhing the quantity contained in each of them, and alſo the quantities in caſe or looſe, and the quantity of ſtalk and number of rolls, to wit, ſnuff-rolls, cane or pigtail, ſeparately, with the exact weight thereof, and the particular ware-houſes, ſtore-houſes, cellars, or other places where the ſame are then lodged and lie, which account ſhall be ſigned by ſuch importer or manufacturer of tobacco, or other perſon as aforeſaid, or one of his or her, or their known ſervants or agents, with their ſeveral and reſpective names and places of abode, and ſhall in like manner, within ten days after every twenty-fourth day of June, twenty-ninth day of September, twenty-fifth day of December, and twenty-fifth day of March in every year, give and deliver to ſuch collector as aforeſaid, a like account as is herein before required, in which account ſhall be contained all ſuch ſtock of tobacco as aforeſaid, as he, ſhe, or they reſpectively had on the ſaid reſpective days, and in caſe any ſuch importer or manufacturer of tobacco, or other perſon as aforeſaid, ſhall neglect to give any of the ſaid accounts herein before directed, at the reſpective times, and in ſuch manner and form as is herein directed and required, ſuch perſon ſhall for every ſuch omiſſion or neglect forfeit the ſum of fifty pounds; and in caſe any ſuch account ſhall appear to be falſe or fraudulent, all ſuch tobacco ſtalks, ſnuff-roll, or other kind or ſpecies thereof, of which no account, or of which a falſe or fraudulent account ſhall be given, and the caſks, cheſts, caſes, or other packages containing the ſame, ſhall be forfeited, and ſhall and may be ſeized by any officer or officers of his Majeſty's revenue, and the perſon or perſons ſo offending ſhall forfeit treble the value thereof: and every ſuch collector or other chief officer ſhall, upon receipt of ſuch accounts, give a

certificate to the perſon or perſons giving in the ſame, of the quantity of tobacco by ſuch perſon or perſons ſo returned to ſuch collector or other chief officer, to be in his, her, or their cuſtody, power, or poſſeſſion, which certificate ſhall be produced by ſuch perſon or perſons to the officer who ſhall take an account of his, her, or their ſtock, and if ſuch officer or officers, upon examining the ſaid ſtock, ſhall find the ſame to exceed the quantity mentioned in ſuch certificate, ſuch exceeding ſhall be forfeited, and may be ſeized and taken by any ſuch officer out of any tobacco then in the poſſeſſion of the perſon or perſons forfeiting the ſame; and every ſuch collector or other chief officer, ſhall alſo, upon the receipt of ſuch accounts, forthwith cauſe the ſeveral and reſpective goods contained in ſuch accounts to be examined thereby, and ſhall then enter ſuch accounts in a book to be kept by every ſuch collector for that purpoſe, and then every ſuch collector ſhall forthwith tranſmit ſuch accounts to the regiſter-general of tobacco for the time being; and in caſe any collector or other chief officer ſhall neglect or omit to tranſmit ſuch accounts to the ſaid regiſter-general for the time being, within ten days after he ſhall have received the ſame, ſuch collector or chief officer ſhall for every ſuch neglect or omiſſion, forfeit the ſum of twenty pounds.

LXVI. Provided always, That nothing herein contained ſhall extend to ſubject any tobacco which ſhall be in the poſſeſſion of any importer or manufacturer of tobacco on the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, and of which ſuch account as aforeſaid, ſhall be given, to any forfeiture on account of the ſame not having been duly entered, and the import duty thereof paid, and ſuch tobacco ſhall be ſubject only to the ſaid inland duty of ſix pence *per* pound.

LXVII. And be it further enacted, That if any mark or number whatſoever, which was burned in or ſet upon any hogſhead, caſk, caſe, or other package whatſoever of tobacco, before the importation thereof into this kingdom, or which was burned in or ſet thereon in this kingdom upon the importation or landing thereof, or which was burned in or ſet thereon in this kingdom before the exportation thereof from hence, ſhall be eraſed, cut out, burned out, blotted out, or in any wiſe altered, changed or defaced; or if ſuch marks or numbers ſet upon any hogſhead, caſk, cheſt, caſe, or other package whatſoever, ſhall, by turning the head or heads of any ſuch hogſhead, caſk, cheſt, caſe, or other package inwards, or by any other means be concealed from view, then, and in any of ſuch caſes, every ſuch hogſhead, caſk, cheſt, caſe, or other package whatſoever of tobacco, the mark whereof ſhall be ſo altered or defaced, or concealed as aforeſaid, ſhall be ſeized and forfeited.

LXVIII. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, no tobacco ſhall be loaden or laid on board any ſhip or veſſel whatſoever, in any port or place in this kingdom to the intent to be exported, except in hogſheads, caſks, cheſts, or wooden caſes, each containing (if ſuch tobacco ſhall be unmanufactured) four hundred and twenty-five pounds weight, or more, and if manufactured, two hundred pounds weight, or more, under the penalty of the forfeiture of ſuch tobacco, and of the hogſhead, caſk, cheſt, or caſe containing the ſame: provided always, That nothing herein contained, ſhall extend to caſks or other packages containing ſamples of tobacco, not exceeding ten pounds weight, ſhipped and exported at the ſame time and place with the hogſheads, caſks, cheſts, or wooden caſes, out of which ſuch ſamples were taken.

LXIX. And be it further enacted, That no drawback ſhall be allowed for any unmanufactured tobacco, which is or ſhall be mixed with rubbiſh or dirt, or any other matter or thing whatſoever, nor for any manufactured tobacco, which is or ſhall be mixed with any ingredients not neceſſary or uſual in the manufacturing

thereof, and every perſon who ſhall enter or ſhip for exportation, or cauſe to be entered or ſhipped for exportation, any tobacco unmanufactured, mixed with rubbiſh, or with dirt, or with any other matter or thing whatſoever, or any manufactured tobacco otherwiſe mixed than as aforeſaid, or who ſhall enter any thing for exportation as tobacco, which upon examination by the proper officer, ſhall appear not to be tobacco contrary to the true meaning hereof, ſhall forfeit all ſuch goods, and the hogſheads, caſks, cheſts, caſes, and other packages in which they are contained; and alſo the ſum of one hundred pounds for every hogſhead, caſk, cheſt, caſe, or other package thereof.

LXX. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, no tobacco, either manufactured or unmanufactured, ſhall be entered or ſhipped for exportation in any ſhip or veſſel whatſoever, unleſs ſuch ſhip or veſſel ſhall be of the burthen of one hundred and fifty tons, or upwards; and if any officer of the revenue ſhall apprehend, or have reaſon to believe, that any ſuch ſhip or veſſel bound to parts beyond the ſeas, having tobacco on board, ſhall not be of the burthen of one hundred and fifty tons, or upwards, it ſhall and may be lawful for ſuch officer or officers to ſtop and detain ſuch ſhip or veſſel, and the whole cargo laden on board ſuch ſhip or veſſel, until he or they ſhall cauſe ſuch ſhip or veſſel to be admeaſured in manner herein mentioned, and if it ſhall appear by ſuch admeaſurement that any ſuch ſhip or veſſel is not of the burthen of one hundred and fifty tons, ſuch ſhip or veſſel, with all her guns, tackle, furniture, ammunition, and apparel, together with ſuch tobacco as ſhall be laden on board ſuch ſhip or veſſel, ſhall be forfeited and confiſcated: and if it ſhall appear by ſuch admeaſurement, that any ſuch ſhip or veſſel is of the burthen of one hundred and fifty tons, or upwards, and under the burthen of one hundred and eighty tons, the officer or officers ſo ſtopping and detaining ſuch ſhip or veſſel as aforeſaid, ſhall not be ſubject or liable to any action for damages occaſioned by ſuch ſtoppage and detention.

LXXI. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, where any ſhip or veſſel whatſoever, under the burthen of one hundred and fifty tons, having on board one hundred weight of tobacco, or fifty pounds weight of ſnuff, ſhall be found at anchor, or within the limits of any of the ports of this kingdom, or within four leagues of the ſhore thereof, or ſhall be diſcovered ſo to have been, unleſs in caſe of unavoidable neceſſity and diſtreſs, (of which neceſſity and diſtreſs the maſter, purſer, or other perſon having or taking the charge or command of ſuch ſhip or veſſel, ſhall give notice to, and make proof before the collector or other chief officer of the revenue reſident at the neareſt port where ſuch ſhip or veſſel ſhall arrive) every ſuch ſhip or veſſel, with all her guns, tackle, furniture, ammunition, and apparel, and alſo all tobacco and ſnuff as ſhall be found on board ſuch ſhip or veſſel ſhall be forfeited and confiſcated, together with the packages containing the ſame.

LXXII. Provided always, and be it enacted, That in caſes where any forfeitures are created in reſpect of, or drawbacks diſallowed for any tobacco in packages under five hundred pounds weight, or in packages under four hundred and fifty pounds weight, by any law heretofore made in this kingdom, no forfeiture ſhall be incurred on account of any ſuch package not being of the weight of five hundred pounds, or of four hundred and fifty pounds, or any drawback refuſed on exportation thereof from this kingdom, on that account, provided the ſame ſhall contain four hundred and twenty five pounds weight, any thing in any law to the contrary notwithſtanding.

LXXIII. And be it further enacted, That all and ſingular the ſaid duties, rates, and impoſitions hereby granted, ſhall be raiſed, anſwered, collected, and paid unto

A. D. 1788.

your Majeſty, your heirs and ſucceſſors, during the time aforeſaid, in like manner, except as to bonding the ſame, and the ſame and all penalties and forfeitures inflicted by this act, ſhall and may be ſued for, levied, recovered, and applied in ſuch manner and form, and by ſuch ways and means, and with ſuch powers and authorities as are preſcribed, directed, and appointed, in and by an act of Parliament made in the fourteenth and fifteenth years of the reign of his late Majeſty Charles the ſecond, entitled, *An act for the ſettling of the exciſe or new impoſt upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted*; as fully and effectually to all intents, conſtructions, and purpoſes, as if the ſame were particularly mentioned, expreſſed, and re-enacted in the body of this preſent act, with the like remedy of appeal to the party or parties who ſhall think him, her, or themſelves aggrieved, or injured, as in and by the ſaid act is provided.

LXXIV. And be it further enacted, That if any perſon ſhall, at any time or times, be ſued or proſecuted for any thing by him done or executed in purſuance of, or by virtue of this act, or any matter or thing in this act contained, ſuch perſon ſhall and may plead the general iſſue, and give this act and the ſpecial matter in evidence.

LXXV. And be it further enacted, That neither the ſix pence *per* pound, nor any other fee ſhall be payable to, or be deducted or received by the vice-treaſurer, receiver, or paymaſter general, clerk of the pells, or any other officer or officers of this kingdom for their own uſe, for or on account of the iſſuing or payment of any ſum or ſums of money ariſing by, or which ſhall be received for, or on account of the aids hereby granted to your Majeſty, or of any payment to be made in purſuance of this act, but that the ſame ſhall be received and duly accounted for to your Majeſty, your heirs and ſucceſſors.

CHAP. VI.

An Act for regulating the Sugar Trade, and for granting to His Majeſty, His Heirs and Succeſſors, the Duties therein mentioned.

WE your Majeſty's moſt dutiful and loyal ſubjects the commons of Ireland in Parliament aſſembled, as a further ſupply to your Majeſty, to ſupport the expence of your Majeſty's government, and with a grateful ſenſe of the great benefits to ariſe from an open and direct commercial intercourſe with the ſugar colonies of Great Britain, do moſt humbly beſeech your Majeſty, That it may be enacted, and be it enacted, by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine inclusive, and no longer, there ſhall be raiſed, levied, collected, and paid unto your Majeſty, your heirs and ſucceſſors, for and upon all ſugars, the growth, product, or manufacture of the Britiſh colonies or plantations in America, or the Weſt Indies, which ſhall be imported into this kingdom during the time aforeſaid, the ſeveral duties in the ſchedule marked (No. 1.) hereunto annexed, which ſchedule ſhall be deemed and taken to be to all intents and purpoſes a part of this act, to be computed upon every hundred weight, containing one hundred and twelve

Expired 25th March, 1789.

A. D. 1788. Chap. 6.

ſuttle pounds of ſuch ſugars reſpectively, and ſo in proportion for any greater or leſs quantity.

II. Provided always, and be it further enacted, That the ſaid ſeveral duties in the ſaid annexed ſchedule mentioned, ſhall be in lieu and full ſatisfaction of all cuſtoms, ſubſidies, and duties whatſoever, payable upon all ſuch ſugars, by virtue of any law or laws heretofore made in this kingdom, and ſhall be ſeverally paid down in ready money net, without any diſcount or allowance whatſoever.

III. And be it further enacted, That all ſuch duties, ſo to be paid upon the importation of ſugars of the growth, produce, or manufacture of the Britiſh colonies or plantations in America or the Weſt Indies, ſhall be fully drawn back and repaid to any merchant or trader who ſhall duly export any of the ſaid ſugars, within three years from the importation thereof.

IV. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine incluſive, and no longer, there ſhall be raiſed, levied, collected, and paid to your Majeſty, your heirs and ſucceſſors, for and upon all ſugars which ſhall be imported into this kingdom during the time aforeſaid, not being the growth, product, or manufacture of any of the Britiſh colonies or plantations in America, or the Weſt Indies, or of the manufacture of Great Britain, the ſeveral duties mentioned in the ſchedule (No. 2.) hereunto annexed, which ſchedule ſhall be deemed and taken to be, to all intents and purpoſes a part of this act, to be computed upon every hundred weight, containing one hundred and twelve ſuttle pounds of ſuch ſugars reſpectively, and ſo in proportion for any greater or leſs quantity.

V. Provided always, and be it further enacted, That the ſaid ſeveral duties in the ſaid annexed ſchedule (No. 2.) mentioned ſhall be in lieu and full ſatisfaction of all cuſtoms, ſubſidies, and duties whatſoever payable upon ſuch ſugars by virtue of any law or laws heretofore made in this kingdom, and ſhall be ſeverally paid down in ready money net without any diſcount or allowance whatſoever.

VI. And be it further enacted, That the ſeveral drawbacks mentioned in the ſaid annexed ſchedule (No. 2.) ſhall be allowed and paid to any merchant or trader who ſhall duly export any of the ſaid ſugars within three years from the importation thereof, to be computed upon every hundred weight, containing one hundred and twelve ſuttle pounds of ſuch ſugars reſpectively, and ſo in proportion for any greater or leſs quantity.

VII. Provided always, That the ſaid drawbacks ſhall not be paid upon the exportation of any of the ſaid ſugars, unleſs ſuch proof be firſt made, and in ſuch manner as is uſually practiſed for the obtaining drawbacks.

VIII. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine incluſive, and no longer, there ſhall be raiſed, levied, collected, and paid to your Majeſty, your heirs and ſucceſſors, for and upon all refined ſugars in loaves, not being baſtards, and all candy which ſhall be imported into this kingdom from Great Britain, during the time aforeſaid, being of the manufacture of Great Britain, a duty after the rate of one pound ſixteen ſhillings and nine pence halfpenny for every hundred weight, containing one hundred and twelve ſuttle pounds of ſuch ſugars, and ſo in proportion for any greater or leſs quantity; and for and upon all refined ſugars called baſtards, and all ground and powdered refined ſugars, and all refined loaf ſugar broken in pieces, which ſhall be imported from Great Britain, during the time aforeſaid, a duty after the rate of eighteen ſhillings and eleven pence ſixteen-twentieths of a penny, and ten-fifteenths of a twentieth for every hundred

weight

weight thereof, containing one hundred and twelve ſuttle pounds, and ſo in proportion for any greater or leſs quantity, the ſaid duties to be paid down on importation in ready money net, without any diſcount or allowance whatſoever, and to be in lieu and full ſatisfaction of all duties, cuſtoms, and exciſe payable thereon by any law or laws heretofore made in this kingdom.

IX. And be it enacted, That to encourage the refining of ſugars in Ireland, the following bounties ſhall be allowed and paid upon all ſugars which ſhall be refined in this kingdom, and exported from thence during the time aforeſaid, that is to ſay, a bounty after the rate of one pound eight ſhillings and two pence for every one hundred weight of ſuch ſugars, containing one hundred and twelve ſuttle pounds, which ſhall be exported in the loaf complete and whole, being net, that is to ſay, of one uniform whiteneſs throughout, and which ſhall have gone through the operation of two or more clays ſince it was laſt in the pan, and ſhall have been properly and thoroughly dried in the ſtove, according to the preſent practice of refining; and a bounty after the rate of twelve ſhillings and ſeven pence thirteen twentieths of a penny, and five fifteenths of a twentieth, for every hundred weight, containing one hundred and twelve ſuttle pounds of ſuch refined ſugar called baſtard, and of all ground, powdered refined ſugar, and all refined loaf ſugar broken in pieces, the ſaid ſugar having been twice clayed and properly dried in the ſtove, and of all candy properly refined and manufactured, and freed from dirt and ſcum, which ſhall be exported during the time aforeſaid.

X. Provided always, That if any of the ſaid refined ſugars, being in either great or ſmall loaves, commonly called lumps, ſhall have gone through the operation of three clays at the leaſt, ſince they were laſt in the pan, and ſhall be net, and ſhall have been thoroughly dried in the ſtove, in the manner herein before directed, though ſuch loaves be exported without the ſmall ends or tips, they ſhall be deemed complete and whole within the true intent and meaning of this act, and the exporter or exporters of the ſame ſhall receive the drawback or bounty accordingly.

XI. And be it enacted, That if the proper officer or officers of your Majeſty's revenue, ſhall upon view or examination either before or after ſhipping, find any ſugar or candy which ſhall be entered for exportation, in order to obtain the bounties or drawbacks thereon, to be leſs in quantity than expreſſed in the exporter's endorſement, or entered under a wrong denomination, or if ſuch ſugars ſhall not be reſpectively refined in the manner before directed, or if ſuch candy be not properly refined and manufactured, and free from dirt and ſcum, all ſuch ſugars or candy ſhall be forfeited, and ſhall and may be ſeized by any officer or officers of the revenue, and ſued for and recovered as herein directed.

XII. And be it further enacted, That before any drawback or bounty ſhall be paid for any of the ſugars or candy, being of the manufacture of this kingdom herein before mentioned, or any debentures made out for the ſame, the refiner or refiners, not being the exporter or exporters of ſuch ſugars or candy, ſhall make an oath, or if a known quaker a ſolemn affirmation before the collector or other proper officer of the port from whence the ſaid ſugars and candy ſhall be exported, which oath or affirmation, ſuch collector or other officer is hereby empowered and required to adminiſter, of the following import, that is to ſay, that he, ſhe, or they ſold ſuch ſugars or candy expreſſing the quantity and time when ſold, the perſon or perſons intending to export the ſame, and that ſuch ſugars have reſpectively gone through the operations herein before expreſſed, and have been properly and thoroughly dried in the ſtoves, or that ſuch candy has been properly refined or manufactured, according to the true intent and meaning of this act, and that he, ſhe, or they verily believe or believes ſuch ſugars or candy were produced from brown or muſcovado

ſugars of the growth or produce of your Majeſty's plantations in America or the Weſt Indies, and imported from thence or from Great Britain, and that the ſeveral duties payable thereon were duly paid; and the exporter or exporters of ſuch ſugars or candy ſhall then make oath, or if a known quaker a ſolemn affirmation, before ſuch collector or other proper officer as aforeſaid, which oath or affirmation ſuch collector or officer is hereby authorized and directed to adminiſter, that ſuch ſugars or candy, being the ſugars or candy for which ſuch bounty or drawback is then claimed, are the identical ſugars or candy or part thereof, which were ſold to him or them as aforeſaid, by ſuch refiner or refiners, and before the money due upon ſuch debenture or debentures ſhall be paid, ſuch exporter or exporters ſhall alſo make oath, or if a known quaker a ſolemn affirmation in the manner herein before directed, that the ſaid ſugars or candy have been duly exported, and the ſearcher or other proper officer of the port reſpectively, from which ſuch ſugars or candy ſhall be exported, ſhall certify that the ſame have been fairly ſhipped, and all other requiſites duly performed; and whenever the refiner or refiners of ſuch ſugars or candy, ſhall be the exporter or exporters thereof, ſuch exporter or exporters ſhall then make oath, or if a known quaker a ſolemn affirmation in manner aforeſaid, as well of the due exportation of the ſame, as of the ſeveral particulars herein before directed to be ſworn or affirmed to by ſuch exporter or exporters, excepting what relates to the ſale of the ſaid ſugars or candy, according to the true intent and meaning of this act.

XIII. And be it further enacted, That upon the arrival of any ſhip or veſſel from any of the Britiſh plantations in America or the Weſt Indies, with ſugars on board, at the port of her diſcharge in this kingdom, the maſter or other perſon taking charge of the ſhip or veſſel, ſhall at the time he makes his report of the cargo, deliver to the collector or other chief officer of the revenue, ſuch certificate as is uſually given, or required to be given by the maſter of ſuch ſhip loading in, and to ſail from any of the ſaid colonies to Great Britain, and make oath, or if a known quaker a ſolemn affirmation, which oath or affirmation the collector, or other chief officer of the revenue, is hereby empowered and directed to adminiſter, that the goods ſo reported, are the ſame that are mentioned in the ſaid certificate, or in default thereof, ſhall forfeit one hundred pounds, and that all ſugars imported without ſuch certificate, ſhall be conſidered, deemed, and taken to be foreign ſugars not of the growth, produce, or manufacture of the Britiſh colonies, and ſhall pay duty accordingly.

XIV. And be it further enacted, That all clayed ſugars ſhall be deemed to be, and be taken and conſidered as Muſcovado ſugar within the meaning of this act, and ſhall pay duty and receive drawback as ſuch, and be ſubject to the like regulations in every reſpect.

XV. Provided always, That if any ſugar ſhall be imported into this kingdom, as being of the growth, product, or manufacture of any Britiſh colony or plantation in America or the Weſt Indies, without being included in ſuch certificate as is herein before directed, and that it ſhall appear to the ſatisfaction of the commiſſioners of your Majeſty's revenue, that the ſugars are really and truly the produce, growth, or manufacture of ſuch Britiſh plantations or colony, and that no fraud was intended, it ſhall and may be lawful for the ſaid commiſſioners to permit the ſaid ſugars to be entered upon payment of the like duties, as ſuch goods would be liable to if they were attended with and included in the certificates herein before mentioned.

XVI. And be it further enacted, That the proper officer or officers ſhall keep a ſeparate and diſtinct account of all ſugars imported into, and exported from this kingdom, and of the hereditary duties which would have been payable thereon, if this act had not been made, and that he or they do regularly enter the amount of thoſe ſeveral hereditary duties, and that ſo much of the money ariſing from the

duties impoſed by this act upon the importation of ſugars into this kingdom, as the hereditary duties payable thereon would ſo have amounted to, ſhall be regularly and duly placed to the account of your Majeſty's hereditary revenue.

XVII. And be it further enacted, That all and ſingular the ſaid duties, rates, and impoſitions hereby granted, ſhall be raiſed, anſwered, collected, and paid unto your Majeſty, your heirs and ſucceſſors, during the time aforeſaid, in like manner, except as to bonding the ſame, or any diſcount for prompt payment, and all penalties and forfeitures hereby impoſed, ſhall be recovered, and ſued for by ſuch ways, means, and methods, and by ſuch rules and directions, and under ſuch penalties and forfeitures, and with ſuch powers as are appointed, directed, and expreſſed, for the raiſing, anſwering, collecting, and paying of duties, in and by an act made in this kingdom in the fourteenth and fifteenth years of the reign of his late Majeſty Charles the ſecond, entitled, *An act for the ſettling of the exciſe or new impoſt upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted*; or by any other law now in force, relating to the revenue of exciſe in this kingdom, as fully and effectually to all intents and purpoſes, as if the ſame were particularly mentioned, expreſſed, and enacted again in the body of this preſent act, with like remedy of appeal to and for the party aggrieved, as in and by the ſaid act of exciſe, or any other law or laws now in being, relating to the duties of exciſe is provided.

XVIII. And be it further enacted, That the ſix pence *per* pound, and all other fees which ſhall or may be payable to the vice-treaſurer or vice-treaſurers, paymaſter, or receiver general, clerk of the pells, or any other officer or officers of this kingdom, upon iſſuing or payment of any ſum or ſums of money which ſhall or may ariſe out of the aids herein before particularly mentioned, ſhall be received by the ſaid vice-treaſurer or vice-treaſurers, receiver, or paymaſter-general, for the uſe of your Majeſty, your heirs and ſucceſſors, during the time aforeſaid, and ſhall be duly accounted for by him or them to your Majeſty, your heirs and ſucceſſors, as a further additional aid hereby given and granted for the further ſupport of your Majeſty's government.

No. I.

A SCHEDULE of the respective Duties payable upon Sugars of the Growth, Product, or Manufacture of the *British* Colonies or Plantations in *America*, or the *West Indies*, imported into this Kingdom: The said Duties to be in Lieu and full Satisfaction of all Duties.

	Duty.		
	l.	s.	d.
MUSCOVADO, the Hundred Weight containing 112 Pounds —	0	13	4½
WHITE, the Hundred Weight containing 112 Pounds —	1	11	5
REFINED, the Hundred Weight containing 112 Pounds —	5	6	10¾

No. 2.

No. 2.

A SCHEDULE of the respective Duties payable upon all Sugars imported into this Kingdom, not being of the Growth, Produce, or Manufacture of the *British* Colonies or Plantations in *America*, or the *West Indies*, or of the Manufacture of *Great Britain*, with the Drawbacks to be allowed on the due Exportation thereof, within Three Years from the Time of Importation: The said Duties and Drawbacks to be in Lieu and full Satisfaction of all Duties and Drawbacks.

	Duty on Importation, except from *Great Britain*.			Duty on Importation from *Great Britain*, and Drawback on Exportation.		
	l.	s.	d.	l.	s.	d.
MUSCOVADO, the Hundred Weight containing 112 Pounds	1	9	$5\frac{1}{6}$	1	7	$3\frac{1}{6}$
WHITE, the Hundred Weight containing 112 Pounds	2	9	$3\frac{1}{2}$	2	5	$3\frac{5}{6}$
REFINED, the Hundred Weight containing 112 Pounds	5	6	$10\frac{2}{3}$	4	17	$8\frac{1}{6}$

CHAP. VII.

An Act for regulating the Coffee Trade, and for granting to His Majeſty, His Heirs and Succeſſors, the ſeveral Duties therein mentioned upon Coffee.

Expired 25th March 1789.

WE your Majeſty's moſt dutiful and loyal ſubjects the commons of Ireland, in Parliament aſſembled, do moſt humbly beſeech your Majeſty, that it may be enacted: and be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine inclusive, there ſhall be granted, raiſed, collected, levied, and paid to your Majeſty, your heirs and ſucceſſors, for and upon all coffee which ſhall be imported into this kingdom during the time aforeſaid, a duty of ſix pence for each pound weight, the ſaid duty to be in lieu and full ſatisfaction of all duties payable by any act or acts of Parliament heretofore made in this kingdom, upon the importation thereof.

II. And for the better ſecuring the ſaid duty upon coffee to be conſumed in this kingdom, and to the intent that the ſame may not be too burthenſome on the importers of ſuch coffee as ſhall be exported to parts beyond the ſeas: be it enacted, That from and after the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, all ſuch coffee as ſhall be imported into this kingdom upon entry thereof at the cuſtom-houſe, and paying down in ready money net, without any diſcount or allowance whatſoever, a ſum after the rate of three ſhillings and ſix-pence for every one hundred weight thereof, and ſecuring the remainder of the ſaid duty of ſix pence *per* pound, in like manner as the duties on tobacco are required by law to be ſecured in caſes where the importer deſires to warehouſe the ſame, ſhall be forthwith carried or put into the King's warehouſe in the like manner and under the ſame regulations as tobacco may be warehouſed, any law or ſtatute to the contrary notwithſtanding; and the ſaid importer or importers thereof ſhall have power to garble and ſeparate ſuch coffee in ſuch warehouſes to make it merchantable, and the ſaid coffee ſo brought into ſuch warehouſe or warehouſes, ſhall not be taken or carried out from thence upon any account whatſoever, other than as is herein mentioned, that is to ſay, ſuch of the ſaid coffee as ſhall be ſold to be conſumed in this kingdom, ſhall be delivered out of ſuch warehouſe or warehouſes upon payment of the ſaid duty ſecured thereon by the importer or importers as aforeſaid, and for ſuch of the ſaid coffee as ſhall be exported within three years after import, the duty of three ſhillings and ſix pence *per* hundred ſo paid on import, ſhall be fully drawn back, and the ſecurity entered into for the payment of the remaining duties, ſhall be cancelled and made void.

III. And be it further enacted, That if the importer or importers of ſuch coffee as ſhall be ſo lodged in warehouſes as aforeſaid, ſhall not within the ſpace of fifteen months, by payment of the ſaid duties ſo ſecured, or by debentures, upon exportation of ſaid coffee, diſcharge his or their obligations, but that the coffee, or any part thereof, ſhall continue and be ſtill remaining in the ſaid warehouſes for

want of payment of any of the duties due thereon, in such case it shall and may be lawful for the said commissioners, or principal officers of your Majesty's revenue for the time being, at the respective ports, and they are hereby empowered to cause the said coffee so remaining to be publickly sold by inch of candle, first giving the proprietor or proprietors thereof fourteen days notice in writing of such intended sale, either personally or by leaving such notice at the place of such proprietors last abode, the product thereof after such sale first to be applied to payment of the said security, storage, and all other charges which may have been incurred, and the overplus, if any, to be rendered and paid to the proprietor, or other person lawfully authorized to receive the same.

IV. Provided always, That the exporter shall perform all the requisites, and give such security as is usual in cases of drawback for not re-landing the same.

V. And be it enacted, That towards raising the supply granted to your Majesty, and for the better regulation of the coffee trade, there shall be raised, levied, and paid to your Majesty, your heirs and successors, during the time aforesaid, for and upon all coffee which shall be consumed in this kingdom a duty of six pence *per* pound, for each pound weight thereof, the said duty to be paid by the person or persons buying the same from the importer or importers thereof.

VI. And be it further enacted, That every person who shall sell by retail, or otherwise deal in coffee, except as an importer thereof, and except such persons as shall have been licensed to sell tea or groceries in any city or town corporate within this kingdom, between the twenty-fifth day of March, one thousand seven hundred and eighty-eight, and the twenty-fifth day of March, one thousand seven hundred and eighty-nine, shall take out a license from the collector of the district in which such person shall reside, and shall pay for the same a duty of twenty shillings; and every such person as aforesaid, who shall sell by retail, or otherwise deal in coffee as aforesaid, in any part of this kingdom, not being a city or town corporate, shall take out a license in the same manner, and shall pay for the same a duty of ten shillings, and every such license shall continue in force until the twenty-fifth day of March, one thousand seven hundred and eighty-nine, and for such license a fee of two shillings, and no more, shall be paid; and if any such person shall sell by retail, or otherwise deal in coffee as aforesaid, without having taken out such license as aforesaid, he or she shall forfeit the sum of fifty pounds.

VII. And be it enacted, That every collector who shall grant a license to any person to deal in, or sell coffee by retail, shall, at the time of granting such license give to the person obtaining the same a certificate thereof, which certificate shall, at every time the person or persons so licensed shall purchase any coffee from any importer of coffee, be produced to such importer, who shall endorse on the back of such certificate the number of packages, and the number of pounds in each package, the place where, and time when, and the name of the ship in which the same was imported, and the time when the duty payable on the import thereof was paid, and the name of the person to whom the same shall be sold, and the time of such sale, and such importer, or his known clerk, shall sign such endorsement, and the said certificate, with such endorsement as aforesaid, shall be produced to the proper officer for granting permits, before such officer shall grant a permit for such coffee; and such officer shall, at the time of granting every such permit, specify in such endorsement the date and number of the permit, and the place where the same shall be granted, and sign his name thereto, and upon every transfer of such coffee the like requisites shall be performed, as are directed upon the first sale, by the importer; and every such dealer in coffee shall on the twenty-fifth day of March, one thousand seven hundred and eighty-nine, or within ten days after said day, return

to the collector of the district in which he shall reside the said certificate, together with all endorsements made thereon, or in default thereof shall forfeit the sum of one hundred pounds; and in case the paper on which such certificate shall be granted, shall before the twenty-fifth day of March, one thousand seven hundred and eighty-nine, be filled up by the endorsements herein directed to be made thereon, then, and in every such case, every such collector shall, upon such dealer as aforesaid delivering up to him any such certificate so by him granted, with the said endorsements thereon, grant unto such dealer as aforesaid a new certificate, on which such account of all coffee to be thereafter purchased by him until the twenty-fifth day of March, one thousand seven hundred and eighty-nine inclusive, shall be endorsed as aforesaid, and every such collector shall, upon receiving from every such dealer as aforesaid any such certificate, with the endorsements thereon, enter the same in a book to be kept by him for that purpose, and forthwith transmit every such certificate, with the endorsements thereon, to the commissioners of your Majesty's revenue; and every such officer who shall grant any such permit as aforesaid, shall forthwith transmit to the collector of the district to which such coffee shall have been permitted, an account of the quantity of such coffee, and the name of the person to whom the same was permitted, who shall notify the same to the gauger of the walk in which such person shall reside, in order that such gauger, or other officer of excise, may view and examine such coffee, and charge the person to whom such coffee shall have been permitted with the duty due and payable thereon.

VIII. And be it further enacted, That the person or persons to whom such coffee shall be consigned by virtue of such permit, shall, immediately after the arrival of such coffee to the place to which the same shall be sent or directed, give notice in writing to the surveyor of excise, or in his absence, to the gauger of the walk in which such coffee shall arrive, of the arrival of the same, which surveyor or gauger is hereby required to repair to the place where such coffee shall then be, and shall then and there carefully examine the same, with the said permit, and shall take such permit from the person having charge of such coffee, and shall upon oath made by such person, which oath every such surveyor or gauger is hereby severally authorized to administer, that the coffee mentioned in the said permits was, to the best of his knowledge or belief, the identical coffee then produced to such officer, which officer shall thereupon, without fee or reward, give the owner, or person having charge of such coffee, a certificate, containing a true and particular account of such coffee, which certificate shall be deemed to be of equal authenticity and effect with the original permit, and such surveyor or gauger shall thereupon charge the person or persons to whom such coffee shall have been so conveyed, with the said duty of six pence *per* pound, and every month make return or report in writing to the collector of the district, of all such duty on coffee as shall have been charged within such month.

IX. And be it further enacted, That every retailer of, and dealer in coffee shall, within ten days after such return shall be or ought to have been made, pay and clear off all such duties as shall be due from him, her, or them respectively, for and on account of all such coffee as shall have been permitted to him, her, or them, respectively within the said month.

X. And be it further enacted, That if any such retailer of, or dealer in coffee shall omit or refuse to give such notice of the arrival of any coffee to him or her as aforesaid, or shall omit or refuse to deliver up such permit as aforesaid, or shall not within the time herein appointed for that purpose, pay off and discharge all duties so returned, as a charge on him, her, or them respectively, he, she, or they respectively, shall forfeit the sum of fifty pounds.

XI. And

XI. And to the end, that the officers of the revenue may be the better enabled to keep a regular ſtock account on all importers of, and other dealers in coffee: be it enacted, That every importer, retailer of, or dealer in coffee, who ſhall on the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, have or hold in his, her, or their cuſtody, power, or poſſeſſion, or in the cuſtody of any other perſon or perſons, for their uſe, any quantity of coffee, either of his, her, or their property, or the property of any other perſon or perſons, ſhall on the ſaid day, or within ten days after, give and deliver to the collector of the diſtrict where ſuch perſon or perſons ſhall reſide, a true account in writing of his, her, or their name or names reſpectively, and place or places of abode, and of the true quantity of coffee which ſuch perſons ſhall reſpectively, at the time of giving in ſuch account, have in his, her, or their cuſtody, power, or poſſeſſion, or in the poſſeſſion of any other perſon or perſons, for their uſe, which account ſhall alſo ſet forth the number of packages, and diſtinguiſh the quantity contained in each of them, and the particular warehouſes, ſtore-houſes, cellars, or other places where the ſame ſhall then be, which account ſhall be ſigned by ſuch retailer of, or dealer in coffee as aforeſaid, or one of his, her, or their known clerks, with their ſeveral and reſpective names and places of abode, and ſhall, in like manner, within ten days after every twenty-fourth day of June, twenty-ninth day of September, twenty-fifth day of December, and twenty-fifth day of March, in every year, give and deliver to ſuch collector as aforeſaid, a like account as is herein required, in which account ſhall be contained all ſuch ſtock as aforeſaid, as he or they reſpectively had on the ſaid reſpective days; and in caſe any ſuch retailer of, or dealer in coffee as aforeſaid, ſhall neglect to give in any ſuch account as aforeſaid at the reſpective times, and in ſuch manner and form as is herein directed and required, ſuch perſon ſhall for every ſuch offence forfeit the ſum of twenty pounds; and in caſe any ſuch account ſhall appear to be falſe or fraudulent, all ſuch coffee of which no account, or of which a falſe or fraudulent account ſhall be given, and the packages containing the ſame ſhall be forfeited, and ſhall and may be ſeized by any officer, or officers of his Majeſty's revenue, and the perſon or perſons ſo offending ſhall forfeit treble the value thereof.

XII. And be it further enacted, That for and upon all coffee which ſhall be in the ſtores or poſſeſſion of any retailer of, or dealer in coffee, on the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, there ſhall be paid to your Majeſty, your heirs and ſucceſſors, a duty of ſix pence for every pound weight thereof, the ſame to be charged by the officers of exciſe of the walk in which ſuch retailer of, or dealer in coffee ſhall reſide, and to be paid by every ſuch perſon reſpectively in like manner, and under the ſame penalty as is herein appointed with reſpect to the ſaid duty of ſix pence, directed to be paid by the perſon or perſons buying the ſame from the importer or importers thereof; provided that nothing herein contained ſhall extend to charge ſuch laſt mentioned coffee with the ſaid duty, if the perſon or perſons in whoſe poſſeſſion the ſame ſhall be, on the ſaid day, ſhall prove to the ſatisfaction of the commiſſioners of the revenue, that the duty chargeable on ſuch coffee, upon the importation thereof, hath been fully paid.

XIII. And be it further enacted, That from and after the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, every perſon who ſhall keep a public ſhop, cellar, or warehouſe, for ſelling of brandy, arrack, rum, ſpirits, or ſtrong waters, and ſhall have in his, her, or their cuſtody, or in the cuſtody of any other perſon or perſons, for his, her, or their uſe, any coffee exceeding the quantity of one pound, ſhall be deemed and taken to be a ſeller of, and dealer in coffee, within the meaning of this act for charging inland duties upon coffee.

A. D. 1788. Chap. 7.

XIV. Provided always, That no ſeller of or dealer in coffee ſhall receive, out of any of the public warehouſes aforeſaid, any leſs quantity of coffee than one hundred pounds weight at any one time; for preventing the clandeſtine importation of coffee into this kingdom: be it further enacted, That if any perſon from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, ſhall import or bring any coffee into this kingdom, and ſhall not make due entry thereof, and pay the duty thereon, or bring the ſame into ſuch warehouſe or warehouſes in manner herein directed, the ſame ſhall be, and is hereby taken to be clandeſtinely run, and unlawfully imported, and ſuch coffee, together with the packages containing the ſame, and all horſes and carriages carrying and drawing the ſame, ſhall be forfeited, and ſhall and may be ſeized by any officer of the revenue.

XV. Provided always, and be it further enacted, That if any doubt ſhall ariſe whether the cuſtom or inland duty, payable for any coffee which ſhall be ſeized in purſuance of this act, hath been duly paid, or that the ſame, or any part thereof, hath been condemned as forfeited, and ſold at a cuſtom-houſe ſale, the proof thereof ſhall lie on the owner or claimer thereof, or the perſon or perſons on whom the ſame ſhall be found, and not on the officer.

XVI. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, it ſhall and may be lawful for any officer or officers of the revenue, at any time by day, to enter into all or any the warehouſes, ſtore-houſes, rooms, ſhops, cellars, vaults, and other places made uſe of by any perſon or perſons ſelling coffee by wholeſale or retail, for keeping or making ſuch coffee, and by weighing, gauging, or otherwiſe, to take an account of the quantity thereof which ſhall at any time be in his, her, or their cuſtody, in the weighing whereof the owner or owners of ſuch coffee, or ſome perſon on his or their behalf, ſhall be aiding and aſſiſting to ſuch officers, and ſhall keep ſufficient juſt weights and ſcales to be made uſe of by ſuch officers for that purpoſe; and if any ſuch coffee-houſe keeper, or any other perſon or perſons ſelling or dealing in coffee by wholeſale or retail, ſhall hinder or refuſe permiſſion to the ſaid officers, or any of them, to enter into ſuch his, her, or their warehouſes, ſtorehouſes, rooms, ſhops, cellars, vaults, or other place, or to take ſuch account as aforeſaid, or neglect to keep and furniſh ſuch officer or officers with ſufficient juſt weights and ſcales to be made uſe of by the ſaid officers for the purpoſes aforeſaid, or ſhall keep any falſe weights or ſcales, or ſhall neglect or refuſe to aſſiſt the ſaid officer or officers in weighing ſuch coffee as aforeſaid, or ſhall hinder or obſtruct any of ſuch officers in the execution of the powers and authorities given to him or them by this act, every perſon offending therein ſhall for every ſuch offence forfeit the ſum of one hundred pounds.

XVII. And be it enacted, That it ſhall not be lawful to import or bring any coffee during the time aforeſaid, at any place or port in this kingdom, ſave the ports where tobacco may by law be warehouſed; and if any ſhip or veſſel ſhall be found within the limits of any other port, haven, or creek, within this kingdom, having coffee on board in any packages whatſoever, or ſhall be diſcovered ſo to have been, ſave only and except in caſe of unavoidable neceſſity and diſtreſs, of which neceſſity and diſtreſs the maſter, purſer, or perſon having or taking the charge or command of ſuch ſhip or veſſel, ſhall, immediately after the arrival of ſuch ſhip or veſſel in ſuch port, haven, or creek, give notice, and make proof before the collector, or other chief officer of the revenue, reſident at the neareſt port where ſuch ſhip or veſſel ſhall arrive, ſuch ſhip or veſſel, with all her guns, tackle, furniture, ammunition, and apparel, and alſo the ſaid coffee ſhall be forfeited.

XVIII. And

XVIII. And be it further enacted, That from and after the twenty-fourth day of June, one thouſand ſeven hundred and eighty-eight, all coffee in any package containing leſs than one hundred and twelve pounds weight, ſhall be ſeized and forfeited if found on board any ſhip, veſſel, or boat, in any port or harbour of this kingdom, or within four leagues of the ſhore of this kingdom, or ſhall be diſcovered ſo to have been, although bulk ſhall not appear to have been broken, or any of ſuch coffee run, or attempted to have been run, out of ſuch ſhip, veſſel, or boat, ſave only and except in caſe of unavoidable neceſſity and diſtreſs, of which neceſſity and diſtreſs the maſter, purſer, or perſon, having or taking the charge or command of ſuch ſhip or veſſel, ſhall, immediately after the arrival of ſuch ſhip or veſſel into any bay, harbour, river, or creek, of or belonging to this kingdom, give notice, and make proof before the collector, or other chief officer, reſiding at the neareſt port where ſuch ſhip or veſſel ſhall arrive.

XIX. And be it further enacted, That the proper officer ſhall keep a ſeparate and diſtinct account of all coffee imported into this kingdom, and of the hereditary duties which would have been payable thereon if this act had not been made, and that he do regularly enter the amount of thoſe ſeveral hereditary duties, and that ſo much of the money ariſing from the duties impoſed by this act upon the importation of coffee into this kingdom, as the hereditary duties payable thereon would ſo have amounted to, ſhall be regularly and duly placed to the account of your Majeſty's hereditary revenue.

XX. And be it further enacted, That out of the ſaid duties charged by this act on the importation of coffee, the ſum of three hundred and fifty pounds ſhall be paid to the truſtees appointed for the management of the hempen and flaxen manufactures of this kingdom, to be by them applied to encourage and ſupport the ſaid manufactures and the trade thereof in this kingdom.

XXI. And be it further enacted, That all and every the duties and rates hereby granted, ſhall be raiſed, anſwered, collected, and paid unto your Majeſty, your heirs and ſucceſſors, during the time aforeſaid, in like manner, and by ſuch ways and means, and methods, except as to bonding the ſame, or any allowance for diſcount or prompt payment, and by ſuch rules and directions, and under ſuch penalties and forfeitures, and with ſuch powers as are appointed, directed, and expreſſed in and by an act made in this kingdom in the fourteenth and fifteenth years of the reign of his late Majeſty Charles the ſecond, entitled, *An act for the ſettling of the exciſe and new impoſt upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted*, or by any other law of force relative to the revenue of exciſe in this kingdom, as fully and effectually to all intents and purpoſes, as if the ſame were particularly mentioned, ſpecified, and enacted in the body of this preſent act, with the like remedy of appeal to and for the party aggrieved, as in and by the ſaid act of exciſe, or any law or laws now in being relative to the duty of exciſe is provided.

XXII. And be it further enacted, That the ſix pence *per* pound, and all other fees which ſhall or may be payable to the vice-treaſurer or vice-treaſurers, receiver, or pay maſter general, clerk of the pells, or any other officer or officers of this kingdom, upon iſſuing or payment of any ſum or ſums of money which ſhall or may ariſe out of, or ſhall or may be received for or on account of the ſeveral duties and aids hereby granted to your Majeſty, ſhall be applied by the ſaid vice-treaſurer or vice-treaſurers, receiver, or paymaſter-general, for the uſe of your Majeſty, your heirs and ſucceſſors, in aid and addition to the duties hereby granted, and ſhall be duly accounted for by him or them.

CHAP. VIII.

An Act to promote the Linen and Hempen Manufacture, by encreasing the Supply of Iriſh Flax-ſeed, and encouraging the Export of Linens and Sail Cloth, and for granting to His Majeſty, His Heirs and Succeſſors, the Duties therein mentioned.

Expired 25th March, 1789.

WHEREAS the cultivation and ſaving of flax-ſeed was formerly much diſcouraged by the bounties on the importation of foreign ſeed: and whereas the premiums heretofore granted for ſowing and ſaving flax-ſeed in this kingdom, have tended much to promote a ſufficient ſupply of Iriſh flax-ſeed; be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine inclufive, no bounty or premium ſhall be paid for or on account of any flax-ſeed or linſeed imported into this kingdom, any law to the contrary notwithſtanding: and that the ſum of ſeven thouſand two hundred and fifty pounds, ſhall be applied to encourage the growth of flax-ſeed in this kingdom, the ſaid ſum to be paid out of ſuch monies as the bounties on imported flax-ſeed were uſually paid out of, or out of all or any of the aids or duties granted this ſeſſion of Parliament; the ſame to be paid by the vice-treaſurers, receiver or receivers general, his or their deputy or deputies, to the truſtees of the hempen and linen manufactures, without any further or other warrant to be ſued for, had, or obtained in that behalf.

II. And be it further enacted, That the ſaid truſtees ſhall, and they are hereby required at ſuch time or times as ſhall appear to them moſt proper to propoſe and publiſh premiums for encouraging the growth of flax, and promoting a ſufficient ſupply of Iriſh flax-ſeed in all or any of the counties of this kingdom, and in ſuch proportions, and to be claimed under ſuch reſtrictions and regulations as they ſhall think proper.

III. Provided always, That every claim for every ſuch premium ſhall be made before, and ſhall be adjudged in manner herein-after mentioned by the ſaid truſtees on the report upon oath of ſuch of their officers as they ſhall appoint for that purpoſe, previous to the ſpring aſſizes in the year one thouſand ſeven hundred and eighty-nine.

IV. And be it further enacted, That ſo ſoon as the ſaid truſtees ſhall have determined and publiſhed the proportions of money to be diſtributed in each county for ſuch premiums, they ſhall give notice thereof to ſuch of their officers as they ſhall appoint for that purpoſe, who are hereby required to poſt, or cauſe to be poſted, a copy of ſuch notice, ſpecifying in ſuch notice the time and place of payment on the door of the county court-houſe, within twelve days after he ſhall have received the ſame.

V. And be it further enacted, That it ſhall and may be lawful for the ſaid truſtees, and they are hereby required to appoint one of their inſpectors, or ſome

other proper perſon to attend at the time and place ſo ſpecified, and there to remain a ſufficient time for the purpoſe of paying ſaid premiums.

VI. And be it further enacted, That it ſhall and may be lawful for every perſon appointed by the ſaid truſtees to pay the ſaid premiums, whether he be inſpector or other perſon, to have, receive, and keep to his own uſe as a reward for his trouble and attendance, the ſum of ſix pence for every twenty ſhillings which he ſhall pay to any perſon for premiums adjudged as aforeſaid.

VII. And be it further enacted, That every inſpector, or other perſon appointed to pay the ſaid premiums, having received ſuch money as aforeſaid, ſhall pay upon demand, without any other fee or reward than as aforeſaid, to every perſon to whom any premiums ſhall be adjudged, the full amount of the premiums ſo adjudged to him, her, or them, deducting thereout ſuch part thereof as ſhall be directed by the ſaid truſtees for the payment of ſurveyors or inſpectors, every which deduction ſhall be paid for the ſurvey or inſpection by ſuch perſon in manner required by the ſaid truſtees; and every ſuch inſpector or other perſon ſhall enter all payments by him made, and monies by him received, in a book to be by him kept for that purpoſe, and ſhall at the ſummer aſſizes lay before the grand jury, his account of all ſuch monies received and paid by him, verified by affidavit, to be by him ſworn before one of the judges of aſſize for ſaid county, and ſhall ſend or deliver a duplicate thereof, verified in like manner to the ſecretary, or other chief officer of the ſaid truſtees within one month after ſaid aſſizes.

VIII. And be it enacted, That all ſums of money heretofore iſſued to the treaſurers of any counties, and which remain in their hands after payment of all claims adjudged by the reſpective grand juries, or majority of perſons who compoſe the ſame, and after payment of all ſuch fees and deductions as aforeſaid, and likewiſe all ſums of money which ſhall or may be iſſued to them or to inſpectors, or any other perſon or perſons for payment of claims to be adjudged at any enſuing aſſizes, and which ſhall remain in their hands after payment of all claims ſo adjudged, and of all ſuch fees and deductions as aforeſaid, ſhall and may be applied for encouraging the growth of flax-ſeed in this kingdom in ſuch manner as the ſaid truſtees ſhall direct from time to time, and ſhall be paid upon demand by every ſuch treaſurer, inſpector, or other perſon, to the order of ſaid truſtees, without fee or reward.

IX. Provided always, That if any ſuch treaſurer ſhall be required by the ſaid truſtees to pay any ſuch remaining ſum or ſums, or any part thereof to encourage the growth of flax-ſeed within the county, whereof he is treaſurer, he ſhall and may deduct, and take and receive to his own uſe for his trouble and expence therein, a ſum after the rate of ſix pence for each pound which he ſhall ſo pay, and no more.

X. And be it further enacted, That if any inſpector or other perſon ſhall omit to poſt on the door of the county court-houſe ſuch notice as aforeſaid, within twelve days after he ſhall have received the ſame, or ſhall omit to ſend the ſecretary or other chief officer of the ſaid truſtees, a copy of the entries hereby directed within the time herein before appointed, or if any inſpector or other perſon ſhall omit to verify by affidavit his account, or to lay his account in manner aforeſaid before the grand jury, or to ſend or deliver a duplicate thereof, verified in like manner to the ſaid ſecretary or other chief officer of the ſaid truſtees as herein before directed, every ſuch inſpector or other perſon ſhall for every ſuch offence reſpectively forfeit the ſum of forty pounds, to be recovered by civil bill by any perſon who ſhall ſue for the ſame.

A. D. 1788. Chap. 8.

XI. And be it further enacted, That if any ſuch inſpector or other perſon, ſhall refuſe to pay upon demand to any perſon to whom any ſuch premium ſhall be adjudged, the full amount of ſuch premium, having money applicable thereto in his hands, making ſuch deductions only as aforeſaid, or ſhall neglect or refuſe to pay ſuch deductions upon demand for any ſuch ſurvey or inſpection which the ſaid truſtees ſhall order, or ſhall neglect or refuſe to pay upon demand, to the order of the ſaid truſtees, without fee or reward, all ſuch ſums as ſhall or may remain in his hands after payment of, or retaining in his hands a ſum ſufficient for the payment of all claims adjudged as aforeſaid, he ſhall upon being legally convicted thereof, forfeit the ſum of forty pounds for every ſuch offence to the party injured, to be recovered by civil bill.

XII. Provided always, and be it further enacted, That if any inſpector or other perſon ſo appointed, ſhall have reaſon to believe that any claim has been fraudulently made, it ſhall and may be lawful for him to refuſe paying the ſame, until he ſhall receive further orders thereupon from the ſaid truſtees.

XIII. And whereas the encouraging by bounties on export, various branches of the linen and hempen manufactures will tend to promote and enlarge the ſame: be it further enacted, That every perſon or perſons who ſhall export out of this kingdom to Africa, America, Spain, Portugal, Gibraltar, or the iſland of Minorca, at any time or times between the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, and the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine inclusive, any Iriſh buckram, or filleting of the breadth of twenty-five inches or more, or any Iriſh linen of the like breadth, either plain, printed, painted, ſtained, or dyed, or any painted, printed, ſtained or dyed Iriſh callico, or cotton, or cotton mixed with linen of the like breadth, ſhall receive without fee or deduction the bounties following, that is to ſay, for every yard thereof, which in its plain ſtate, or before its being printed, painted, ſtained, or dyed, ſhall be under the value of five pence, a bounty of one halfpenny, and for every yard thereof, which in its plain ſtate, and before its being printed, painted, ſtained, or dyed, ſhall be of the value of five pence, and under the value of ſix pence halfpenny, a bounty of one penny; and for every yard thereof, which in its plain ſtate, and before its being printed, ſtained, or dyed, ſhall be of the value of ſix pence halfpenny, and under the value of one ſhilling and ſeven pence halfpenny, a bounty of one penny halfpenny.

XIV. And be it further enacted, That every perſon or perſons who ſhall export to any of the ſaid places during the time aforeſaid, any Iriſh chequed or ſtriped linen of the breadth of twenty-five inches or more, not exceeding one ſhilling and ſeven pence halfpenny, nor being under ſeven pence the yard in value, or any Iriſh made diaper, huckaback, ſheeting, or linen upwards of one yard in breadth, and not exceeding one ſhilling and ſeven pence halfpenny the ſquare yard in value, ſhall receive without fee or deduction a bounty of one halfpenny for every yard of ſuch chequed or ſtriped linen, and a bounty of one penny halfpenny for every ſquare yard of ſuch diaper, huckaback, or linen upwards of a yard in breadth, and ſo in proportion for any quantity exceeding a ſquare yard.

XV. Provided always, That all Iriſh kentings, and all other fabricks made of linen or hempen yarn only, ſhall be deemed and conſidered as Iriſh linens within the meaning of this act.

XVI. And provided alſo, That where any of the aforeſaid linens ſhall not be of the breadth of twenty-five inches, they ſhall be entitled to, and receive bounty after the rates aforeſaid for every nine hundred ſquare inches of ſuch linen, deeming nine hundred ſquare inches equal to one yard of twenty-five inches breadth or upwards.

XVII. And

XVII. And be it further enacted, That every perſon or perſons, who ſhall export to any place, except Great Britain, and France, and the French dominions in Europe, during the time aforeſaid, any Iriſh made ſail-cloth or canvas fit for, or made into ſails by way of merchandize, ſhall receive without fee or deduction a bounty of ſix pence halfpenny for every three ells thereof.

XVIII. Provided always, That the exporter of ſuch ſail-cloth or canvas ſhall, before he receives the ſaid bounty, make oath, or if a known quaker make affirmation, which oath or affirmation the proper officer of the revenue at the port where the ſame ſhall be ſhipped is hereby empowered to adminiſter, that ſuch ſail-cloth or canvas was made in Ireland, and is actually exported, or ſhipped to be exported, without any intention to be re-landed in any part of Great Britain, Ireland, or the Iſle of Man, and that no former reward or bounty on export has been paid for the ſame by virtue of this act, or any act heretofore paſſed.

XIX. Provided alſo, That the exporter or ſeller for exportation of ſuch plain Iriſh linens, Iriſh chequed or ſtriped linens, and Iriſh huckabacks, diapers, ſheetings, and other ſpecies of linen upwards of a yard in breadth, and of ſuch printed, painted, ſtained, or dyed Iriſh linens, callicoes, cottons, or cottons mixed with linen, ſhall in his entry expreſs the quantity thereof, and the value excluſive of all printing, painting, ſtaining, or dying, and likewiſe endorſe on the cocket granted upon ſuch entry the true quantity and value as aforeſaid, of the linens or other goods intended to be ſhipped, and ſhall before he receives ſuch bounty produce a certificate from the ſearcher or other proper officer appointed to ſee the ſame ſhipped, verifying the ſhipping thereof, and likewiſe give ſufficient ſecurity to the collector or other chief officer of the port in the penalty of double the value as aforeſaid of the goods intended to be exported, and of one hundred pounds more; which ſecurity every ſuch collector or other officer is hereby empowered and required to take by bond payable to his Majeſty, his heirs and ſucceſſors conditioned, that ſuch linens, diapers, huckabacks, ſheeting, or other ſpecies of linens, callicoes, or cottons, or cottons mixed, ſo ſhipped or intended to be ſhipped, or any part thereof ſhall not be re-landed or brought on ſhore again in any port or part of Great Britain, Ireland, or the Iſle of Man, and ſhall alſo before he receives any ſuch bounty make oath, or if a known quaker make affirmation, which oath or affirmation the ſaid officer is hereby empowered to adminiſter, of the value as aforeſaid of ſuch linens, callicoes, cottons, or cottons mixed, and that the ſame were made in Ireland.

XX. And for the better credit of the ſaid manufactures, and to prevent frauds in obtaining bounties thereon; be it further enacted, That if the aforeſaid truſtees ſhall appoint any perſon or perſons at any of the ports in this kingdom, to inſpect linens intended to be exported on bounty, and ſhall give notice thereof in writing to the commiſſioners of his Majeſty's revenue, no bounty ſhall be paid after ſuch notice at any port at which ſuch perſon or perſons ſhall be appointed to inſpect, unleſs it ſhall appear to the ſurveyor or other officer at the port by ſome ſeal or mark affixed to each package of linens by ſuch perſon or perſons in manner herein after mentioned, that he has examined the ſame, nor unleſs it ſhall alſo appear by the certificate of ſuch perſon or perſons, that ſuch linens are of good, ſound, and merchantable quality.

XXI. And in order to prevent abuſes in obtaining the ſaid bounty: be it further enacted, That it ſhall and may be lawful to and for any ſurveyor, or other proper officer of the revenue, after the entry of any linens or other goods, as being entitled to the ſaid bounty, and before or after the ſhipping thereof, to open and ſtrictly examine any bale, truſs, cheſt, or other package, to ſee if the goods are duly entered and endorſed on the cocket; and if on ſuch examination the ſame

A. D. 1788. Chap. 8.

ſhall be found to be duly entered and endorſed, the officer ſhall at his own charge cauſe the ſame to be repacked, which charge ſhall be allowed to the ſaid officer by the commiſſioners of the revenue, if they ſhall think it reaſonable.

XXII. And be it further enacted, That if upon view and examination by the proper officers of the revenue, it ſhall appear, that all or any piece or pieces of linen, chequed or ſtriped linen, printed, painted, ſtained, or dyed linen, callico, cotton, or cotton mixed, which ſhall be entered for exportation, as entitled to the bounty hereby granted, is or are of greater value than one ſhilling and ſeven pence halfpenny *per* yard, excluſive of the value ariſing from its being painted, printed, ſtained or dyed, or that any piece or pieces of diaper, huckabacks, ſheeting, or other ſpecies of linen upwards of one yard in breadth, which ſhall be entered for exportation, as entitled to the bounty hereby granted, is or are of greater value than one ſhilling and ſeven pence halfpenny the ſquare yard, that then and in every ſuch caſe, the exporter, or ſeller of ſuch linen for exportation, ſhall, upon demand made in writing by the ſurveyor of the port where ſuch goods or merchandizes are entered, deliver, or cauſe to be delivered, ſo many pieces of ſuch linen as ſhall be demanded by the ſaid officer, into his Majeſty's warehouſe at the port of exportation, for the uſe and benefit of the crown; and upon ſuch delivery, the ſurveyor of ſuch port, with the privity of the collector or other chief officer, ſhall out of any money in the hands of ſuch collector applicable thereto, pay to ſuch exporter, or ſeller for exportation, the value of one ſhilling and eight pence halfpenny *per* yard; and alſo if the ſame be printed, painted, ſtained, or dyed, the full value, coſt and expence of ſuch printing, painting, ſtaining, or dying, taking a receipt for the ſame from ſuch exporter or ſeller for exportation, in full ſatisfaction for the ſaid goods as if they had been regularly ſold; and the commiſſioners of the revenue ſhall cauſe ſaid goods to be fairly and publickly ſold to the beſt advantage, and out of the produce thereof, the money ſo paid or advanced as aforeſaid, ſhall be repaid to ſuch collector, to be re-placed to the account of your Majeſty's revenue, and if any overplus ſhall remain after defraying the expences of ſuch ſale, and the neceſſary charges incident thereto, one moiety of ſuch overplus ſhall be paid into the receipt of your Majeſty's exchequer, towards defraying the expences of your Majeſty's government, and the other moiety to the proper officers who ſhall have ſearched and examined ſuch linens.

XXIII. And be it further enacted, That if any perſon or perſons ſhall enter for exportation, any linen, callico, cotton, or cotton mixed, at any value, excluſive of the value of its being printed, painted, ſtained, or dyed, not exceeding the value of one ſhilling and ſeven pence halfpenny *per* yard, or any diaper, huckaback, ſheeting, or other linen upwards of one yard in breadth, at any value as aforeſaid, not exceeding one ſhilling and ſeven pence halfpenny *per* ſquare yard, and which upon the view and examinination of the proper officer of the revenue ſhall be thought to be of greater value before its being printed, painted, ſtained, or dyed, than one ſhilling and ſeven pence halfpenny *per* yard or ſquare yard reſpectively, and ſhall on demand made in writing by the ſurveyor or other officer of the port where ſuch linen is entered for exportation, refuſe to deliver, or cauſe to be delivered, all or any of the pieces of ſuch linen, diaper, huckaback, or ſheeting into your Majeſty's warehouſe at ſuch port, for the uſe and benefit of the crown, and to receive from the ſaid officers of the revenue at the ſaid port, the value of one ſhilling and eight pence halfpenny *per* yard, or ſquare yard reſpectively for ſuch linen, together with the value, coſt, or expence of printing, dying, painting, or ſtaining the ſame, as the ſame may be, in full ſatisfaction for the ſame, or if the proper officers of the revenue ſhall upon view and examination, find any ſuch linen which ſhall be entered for exportation at the value of ſix pence

halfpenny *per* yard, or above that value, not exceeding one ſhilling and ſeven pence halfpenny *per* yard, to be under the value as aforeſaid of ſix pence halfpenny *per* yard, or which ſhall be entered at the value of five pence *per* yard, or above that value, and not amounting to the value of ſix pence halfpenny *per* yard, to be under the value as aforeſaid of five pence *per* yard, or if any ſuch linen ſhall be leſs in quantity than ſhall be expreſſed in the ſaid endorſement on the ſaid entry or cocket, or ſhall not be of the breadth of twenty-five inches at the leaſt, or of the breadth of one yard if ſo entered, or if the ſame ſhall be entered and endorſed under a wrong denomination, whereby the ſaid bounty, or any part thereof, might have been fraudulently obtained, that then and in every ſuch caſe, all ſuch linen, callico, cotton, or cotton mixed, which ſhall be ſo refuſed to be delivered, or that ſhall be under the value as aforeſaid of ſix pence halfpenny *per* yard, or five pence *per* yard reſpectively, or ſhall appear to be leſs in quantity than expreſſed in ſuch endorſement, or be under the breadth of twenty-five inches, or one yard reſpectively, or entered and endorſed under a wrong denomination, and alſo all the goods contained in all and every the package or packages endorſed on the ſaid entry or cocket, ſhall be forfeited, together with ſuch package or packages, and ſhall and may be ſeized by any officer or officers of the revenue, and the owner or merchant ſhall not be entitled to receive any bounty for ſuch goods.

XXIV. And to prevent linen of bad quality, or fraudulently made up from being exported: be it further enacted, That after notice given as aforeſaid, to the ſaid commiſſioners, no bounty ſhall be paid on any ſuch linen, callico, cotton, cotton mixed, diaper, or huckaback which ſhall be exported as aforeſaid out of any port where any inſpector or other perſon ſhall be appointed, unleſs ſuch inſpector or other perſon to be appointed as aforeſaid by the truſtees of the linen and hempen manufacture, ſhall by ſome ſeal or mark affixed to each package thereof, certify his having examined the ſame, or ſhall, in the preſence of the ſurveyor or other officer of the revenue, examine the ſame, and affix his ſeal or mark thereto.

XXV. And be it further enacted, That if any plain, chequed, or ſtriped Iriſh linen, or ſtained, painted, printed, or dyed Iriſh linen, callico, cotton, or cotton mixed, diaper, huckabacks, ſheeting, or ſail-cloth, or canvas, for which the bounty ſhall have been given or claimed, ſhall be re-landed in Great Britain, Ireland, or the Iſle of Man, the ſame ſhall be forfeited, and every perſon concerned in bringing back or re-landing the ſame, ſhall forfeit one ſhilling for every yard or ſquare yard of ſuch linen, callico, cotton, or cotton mixed reſpectively, and two ſhillings for every ell of ſuch canvas or ſail-cloth, ſo brought back or re-landed.

XXVI. And be it further enacted, That the ſaid ſeveral bounties ſhall be paid out of all or any of the monies ariſing from all or any of the duties granted this ſeſſion of parliament applicable thereto, in the hands of the collector of the port where ſuch goods ſhall be ſhipped for exportation; and if there ſhall not be money ſufficient in his hands, then out of ſuch monies applicable thereto, as ſhall be in the hands of the collector of the port of Dublin, or any other collector, whom the commiſſioners of your Majeſty's revenue, ſhall from time to time direct.

XXVII. And be it further enacted, That the ſaid bounties ſhall be paid on demand, without fee or reward, to the exporter or ſeller for exportation, ſubject to the ſeveral regulations herein contained.

XXVIII. And in order to make a proviſion towards the payment of the ſaid bounties on linens and other goods exported, and for the further ſupport of your Majeſty's government: be it enacted, That from after the twenty-fifth day of March, one thouſand ſeven and eighty-eight, until the twenty-fifth day of March,

A. D. 1788. Chap. 8.

one thouſand ſeven hundred and eighty-nine incluſive, there ſhall be raiſed, levied, collected, and paid to your Majeſty, your heirs and ſucceſſors, in ready money net, an additional impoſt or duty after the rate of five pounds *per centum* on the produce or amount of the duties on all teas and wines imported during the time aforeſaid, except wines of the growth of Portugal, or Madeira, and of France, or the French dominions in Europe, and Spaniſh and Canary wine, and wine of all other the dominions of Spain, and on the produce and amount of the cuſtoms inwards, import exciſe, additional and other duties which ſhall be due and payable to your Majeſty, your heirs and ſucceſſors, during the time aforeſaid, and which ſhall be collected in this kingdom for and upon any goods or merchandizes imported into the ſame, except tobacco, hops, ſugars, and the ſeveral goods or merchandizes of the product or manufacture of the Britiſh colonies in America or the Weſt Indies, or the Britiſh ſettlements on the coaſt of Africa, whereon any duties are impoſed or altered this ſeſſion of Parliament; the ſaid additional impoſt or duty of five pounds *per centum* to be paid upon the groſs amount of the ſaid cuſtoms and import exciſe, without any diſcount or allowance being made therefrom, except the following articles, being of the growth, produce, or manufacture of France, or the French dominions in Europe, viz. beer, hardware, cutlery, cabinet ware, and turnery, manufactures of iron, ſteel, copper and braſs, cottons, woollen, knit and wove hoſiery, cambricks, and lawns, linens made of flax or hemp, ſadlery, gauzes, millinery made of muſlin, lawn, cambrick, or gauze, porcelain, earthen ware, and pottery, glaſs, and glaſs ware.

XXIX. And be it further enacted, That all and every the ſeveral and reſpective duties and rates hereby granted, ſhall be raiſed, anſwered, collected, and paid unto your Majeſty, your heirs and ſucceſſors, during the time aforeſaid, in like manner, and by ſuch ways and means, and methods, except as to bonding the ſame, or any allowance for diſcount or prompt payment, and all and ſingular the penalties aforeſaid, not herein before otherwiſe particularly provided for, ſhall be ſued for, raiſed and collected by ſuch rules and directions, and under ſuch penalties and forfeitures, and with ſuch powers as are appointed, directed, and expreſſed in and by an act made in this kingdom in the fourteenth and fifteenth years of his late Majeſty Charles the ſecond, entitled, *An act for the ſettling of the exciſe and new impoſt upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted*; or by any other law now of force, relative to the revenue of exciſe in this kingdom, as fully and effectually to all intents and purpoſes, as if the ſame were particularly mentioned, ſpecified, and enacted in the body of this preſent act, with like remedy of appeal to and for the party aggrieved, as in and by the ſaid act of exciſe, or any other law or laws now in being, relating to the duties of exciſe is provided.

XXX. And be it further enacted, That neither the ſix pence *per* pound, nor any other fee ſhall be payable to, nor be deducted or received by the vice-treaſurer or vice-treaſurers, receiver, or paymaſter general, clerk of the pells, or any other officer or officers of this kingdom, for or on account of the iſſuing or payment of any ſum or ſums of money ariſing by, or which ſhall be received for or on account of the aids hereby granted to your Majeſty, or of any payment to be made in purſuance thereof.

CHAP.

A. D. 1788.

CHAP. IX.

An Act for granting to His Majeſty, His Heirs and Succeſſors, ſeveral Duties therein mentioned, to be levied by the Commiſſioners for managing the Stamp Duties.

WE your Majeſty's moſt dutiful and loyal ſubjects the commons of Ireland in Parliament aſſembled, being deſirous to raiſe ſuch aids and ſupplies as may be ſufficient to ſupport with honour and dignity your Majeſty's government, do humbly preſent to your Majeſty the free gift of the rates and duties herein after mentioned, and do beſeech your Majeſty, that it may be enacted, and be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine inclusive, there ſhall be, throughout the kingdom of Ireland, raiſed, collected, levied, and paid unto your Majeſty, your heirs and ſucceſſors, the ſeveral and reſpective rates, impoſitions, duties, charges, and ſums of money following; that is to ſay, for and upon the ſeveral matters and things expreſſed in the ſchedule hereunto annexed, the ſeveral and reſpective rates, impoſitions, duties, charges and ſums of money in the ſaid ſchedule mentioned; for every advertiſement to be contained or publiſhed in any Gazette, news-paper, journal, or daily accounts, to be publiſhed weekly or oftener, or in any other printed paper or pamphlet whatſoever, being diſperſed or made publick yearly, monthly, or at any other interval of time within the time aforeſaid, a duty of one ſhilling; and a further duty for the ſame, after the rate of one ſhilling for every ten lines which every ſuch advertiſement ſhall contain over and above the firſt ten lines; no ſuch line to exceed in length twenty m's of the letter called long primmer, or two inches and three quarters of an inch; and for and upon every pamphlet or paper, not exceeding ſix ſheets in octavo, or in a leſſer page, and not exceeding twelve ſheets in quarto, or twenty ſheets in folio, ſo printed, a duty after the rate of two ſhillings for every ſheet of any kind of paper which ſhall be contained in one printed copy, or impreſſion thereof; and for and upon all inſurances for inſuring houſes, furniture, goods, wares, merchandizes, or other property from loſs by fire, which ſhall be made at any time between the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, and the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine inclusive, a duty after the rate of one ſhilling for every one hundred pounds inſured thereby.

Expired 25th March 1789.

II. And be it further enacted, That in caſe any ſuch advertiſement ſhall be printed in lines exceeding ſuch length as aforeſaid, then and in that caſe, there ſhall be paid for every ſuch advertiſement treble the duties herein before mentioned.

III. And be it further enacted, That every deed, inſtrument, note, or memorandum, letter, muniment, or writing, for or relating to the payment of any ſum of money, or for making any valuable conſideration for or on the loſs of any ſhip or veſſel, goods, monies, or effects, or upon any loſs by fire, or for any loſs whatſoever, or for or upon any life or lives, ſhall be conſtrued, deemed, and adjudged to be policies of inſurance, within the meaning of this act.

IV. And be it further enacted, That every deed, inſtrument, note, memorandum, letter, or other muniment, or writing, between the captain and maſter, or owner of any ſhip or veſſel, and any merchant, trader, or other perſon, in reſpect of the freight, or conveyance of any goods, money, wares, merchandizes or effects laden, or to be laden, on board of any ſuch ſhip or veſſel, ſhall be deemed, and adjudged to be a charter-party, within the meaning of this act.

V. And for correcting abuſes committed by arreſting perſons without any writ or legal proceſs to juſtify the ſame, by means whereof, the payment of the duty herein given to the crown upon ſuch proceſs may be evaded: be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, every officer or clerk belonging, or that ſhall hereafter belong to the court of King's-bench, court of common pleas, or court of exchequer, who ſhall ſign any writ or proceſs before judgment, to arreſt any perſon or perſons thereupon, ſhall at the time of ſigning thereof, ſet down upon ſuch writ or proceſs, the day and year of ſigning of the ſame, which ſhall be entered upon the remembrance roll, or in the book wherein the abſtract of ſuch writ or proceſs ſhall be entered, upon pain to forfeit the ſum of ten pounds for every offence or neglect of ſuch officer, or clerk as aforeſaid; ſuch forfeiture to be recovered by civil bill, one moiety thereof to the uſe of your Majeſty, your heirs and ſucceſſors, and the other moiety to him, her, or them who ſhall inform and ſue for the ſame.

VI. And be it further enacted, That all books and pamphlets, ſerving chiefly for the purpoſe of an almanack or a directory, by whatever name or names entitled or deſcribed, are and ſhall be charged with the duty impoſed by this act on almanacks and directories, but not with any of the duties charged by this act on pamphlets, or any other printed papers, any thing herein contained to the contrary notwithſtanding.

VII. Provided always, That this act, or any thing herein contained, ſhall not extend to charge any bill of exchange, accounts, bills of parcels, bills of fees, or any bills or notes (not ſealed) for payment of money at ſight, or upon demand, or at the end of certain days of payment.

VIII. Provided alſo, That nothing in this act contained ſhall extend to charge the probat of any will, or letters of adminiſtration of any common ſeaman or ſoldier who ſhall be ſlain or die in his Majeſty's ſervice, a certificate being produced from the captain or commander of the ſhip or veſſel, or captain or commanding officer of the troop or company under whom ſuch ſeaman or ſoldier ſerved at the time of his death; of the truth whereof an oath (or if by a quaker a ſolemn affirmation) ſhall be made before the proper judge or officer by whom ſuch probat or adminiſtration ought to be granted, which oath or affirmation ſuch judge or officer is hereby authorized and required to adminiſter, and for which no fee or reward ſhall be taken.

IX. Provided alſo, That none of the rates, duties, or ſums of money impoſed by this act, ſhall be raiſed, levied, collected, or paid, or be payable unto your Majeſty by virtue of this act, by any perſon or perſons who ſhall be admitted to ſue or defend in *forma pauperis*, ſo far as relates to the ſuit in which he, ſhe, or they ſhall be ſo admitted to ſue or defend.

X. Provided alſo, That this act or any clauſe therein contained, ſhall not be conſtrued to charge with any duty, any warrant made by, or recognizance taken before any juſtice or juſtices of the peace, or any proceedings of any court martial which relate to any trial of any common ſoldier, but ſuch warrants, recognizances and proceedings ſhall be and are hereby declared to be exempted from the payment of any of the duties impoſed by this act.

XI. Provided alſo, That this act ſhall not extend to charge with any of the duties aforeſaid, any act of parliament, proclamation, orders of council, forms of

prayer and thankſgiving, or any acts of ſtate which ſhall be ordered by your Majeſty, your heirs and ſucceſſors, or by the lord lieutenant, or other chief governor or chief governors of this kingdom for the time being, to be printed, or the printed votes or other matters which are or ſhall be ordered to be printed by either houſe of parliament, any books commonly uſed in any of the ſchools in Ireland, or any books containing only matters of devotion or piety, or any ſingle advertiſement printed by itſelf, or the weekly bills of mortality, or the daily accounts or bills of goods imported and exported, ſo as ſuch daily accounts, or bills of goods imported and exported, do contain no other matter than accounts of goods imported into, and exported from this kingdom, and the particulars relating to ſuch imports and exports, and ſo as the ſame be printed and publiſhed by ſuch officer or officers as ſhall be authorized thereto by the lord lieutenant general, or other chief governor or chief governors of this kingdom for the time being; any thing herein contained to the contrary notwithſtanding.

XII. And be it further enacted, That all accounts or bills of goods imported or exported, printed or publiſhed by any other perſon or perſons, except ſuch officer or officers authorized as aforeſaid, whether printed or publiſhed daily, weekly, monthly, or at any other time or times, or publiſhed as accounts, or as abſtracts of accounts, or in any other manner whatſoever, ſhall be, and are hereby deemed to be daily accounts; or bills of goods imported and exported, and ſubject to the duties hereby impoſed, and ſhall pay a duty in proportion to the number of day's accounts of imports or exports contained therein; that is to ſay, the ſum of one penny for each and every day's account, or abſtract of each and every day's account of imports or exports, which ſhall appear to be included in each and every ſuch publication.

XIII. Provided alſo, That nothing herein contained ſhall extend, or be conſtrued to extend to ſubject books of any corporate body to any ſtamp or duty whatſoever.

XIV. And be it further enacted, That a diſtinct account ſhall be kept by the receiver general of the ſtamp duties, of the money ariſing from the reſpective duties of five pounds, in the ſaid ſchedule mentioned, on the admiſſion of any ſtudent into the ſociety of King's-Inns, and on the admiſſion of any barriſter into the inns of court, and that the ſame ſhall be paid to the treaſurer of the ſaid ſociety, to be applied by him in ſuch manner as ſhall be directed by the ſaid ſociety.

XV. And be it further enacted, That for the better and more effectually levying, collecting, and paying unto your Majeſty, your heirs and ſucceſſors, the ſeveral and reſpective duties hereby granted, it ſhall and may be lawful for your Majeſty, or the lord lieutenant, or other chief governor or chief governors of this kingdom for the time being, from time to time, to nominate and appoint ſuch perſons as your Majeſty, your heirs and ſucceſſors, or the lord lieutenant, or other chief governor or governors of this kingdom for the time being, ſhall think fit, to be commiſſioners or officers for the ſtamping and marking of vellum, parchment and paper, and managing the duties thereupon; and that the commiſſioners ſo to be appointed ſhall keep their head office in ſome convenient place within the city of Dublin; and the ſaid commiſſioners or the major part of them are hereby empowered under their hands and ſeals, to appoint ſuch inferior officers, with the conſent and approbation of the lord lieutenant, or other chief governor or governors of this kingdom for the time being, for the marking or ſtamping of vellum, parchment and paper, and for the better collecting or levying the duties hereby granted to your Majeſty, your heirs and ſucceſſors, as they at their diſcretion ſhall think proper.

XVI. And whereas it may be difficult to prove, that the commiſſioners and other officers for managing and collecting the duties on vellum, parchment, and paper, heretofore appointed, or who have held, or who do now, or may hereafter actually hold ſuch offices reſpectively, have performed the requiſites preſcribed by law to entitle them to execute the ſaid offices reſpectively, and queſtions may ariſe thereon touching the validity of acts done, or to be done, by the ſaid commiſſioners and officers, and the validity of the types, marks, and ſtamps, which have been, or may be uſed for the marking of the ſaid duties, and of the impreſſions made therewith: be it further enacted, That all types, marks and ſtamps heretofore uſed by the ſaid commiſſioners, or by any officer or officers acting under their authority, for marking the ſaid duties, and all impreſſions made therewith on any deeds, records, or writings, whatſoever, ſhall be, and the ſame and every of them are hereby declared lawful and valid to all intents and purpoſes; and that in all actions, ſuits, indictments, informations, proſecutions and proceedings whatſoever, touching any of the matters contained in this act, or for or touching any act or acts heretofore done or hereafter to be done by the ſaid commiſſioners and officers, or any of them, in virtue or under colour of their reſpective offices, it ſhall be deemed and taken that the ſaid commiſſioners and officers have performed the ſeveral requiſites preſcribed by law to entitle them to execute the ſaid offices reſpectively.

XVII. Provided always, and be it further enacted, That the ſeveral commiſſioners and officers heretofore appointed for the ſtamping or marking of vellum, parchment, and paper, and managing the duties thereupon, and now actually holding and exerciſing ſuch offices reſpectively, as alſo ſuch other commiſſioners and officers as ſhall be hereafter appointed purſuant to this act, ſhall, during the continuance of this act, for the more effectually levying the ſeveral duties hereby granted, continue to act in the ſeveral offices to which they have been, or ſhall be ſo appointed, or which they now actually hold or exerciſe, in like manner, with the ſame powers and authorities, and ſubject to the ſame reſtrictions and limitations as are mentioned in former acts granting ſtamp duties unto your Majeſty, or any of them, ſave as herein is otherwiſe directed, unleſs ſuch commiſſioners or inferior officers ſhall be ſooner removed from ſuch offices by the lord lieutenant, or other chief governor or governors of this kingdom for the time being, or unleſs ſuch inferior officers ſhall be ſooner removed from ſuch offices by the ſaid commiſſioners, with the conſent and approbation of the ſaid lord lieutenant, or other chief governor or chief governors of this kingdom for the time being.

XVIII. And be it further enacted, That the types, marks, and ſtamps already kept or uſed for denoting and marking on vellum, parchment and paper, the ſeveral and reſpective duties granted by the ſaid acts, or any of them, or hereafter to be kept or uſed at the ſaid head office, for denoting and marking on vellum, parchment and paper, the ſeveral and reſpective duties hereby granted, ſhall be the only true and lawful types, marks, and ſtamps, for the ſtamping and impreſſing of all vellum, parchment and paper, on which any of the ſeveral and reſpective things herein directed to be charged, have been or ſhall be engroſſed or written; and that from time to time, as often as ſuch types, marks, or ſtamps, or any of them, ſhall be worn out, or otherwiſe become unſerviceable, the ſaid commiſſioners may cauſe the ſame to be repaired and rendered fit for uſe, or cauſe renewals thereof, or ſimilar types, marks, and ſtamps to be made and uſed, if they ſhall think proper ſo to do; and that where ſuch types, marks, or ſtamps, ſhall not ſpecifically denote the duties chargeable by this act, two or more of ſuch types, marks, or ſtamps, the duties denoted whereby ſhall in the whole amount to the duties chargeable by this act, may be uſed for marking and impreſſing vellum, parchment, and paper, with the ſaid duties; or the ſaid commiſſioners may cauſe to be provided

new

new types, marks, or ſtamps, for denoting the ſaid duties, or any of them, if they ſhall think proper ſo to do, and to ſtamp and mark vellum, parchment, and paper chargeable with ſuch duties, with the ſame.

XIX. And be it further enacted, That the devices or marks uſed, or to be uſed for denoting and marking on vellum, parchment and paper, the ſaid duties, or any of them, may be changed, varied, or altered from time to time as your Majeſty, your heirs and ſucceſſors, or the lord lieutenant or other chief governor or chief governors of this kingdom for the time being ſhall think fit: provided that whenſoever ſuch devices or marks ſhall be changed, varied, or altered, then, and in every ſuch caſe, publick notice of ſuch change, variation, or alteration, ſhall be given by advertiſement in the Dublin Gazette, and in ſome other publick newſpaper, a convenient time before the types, marks, or ſtamps, on which ſuch new devices or marks ſhall be made, be uſed.

XX. And be it further enacted, That all courts of juſtice, and judges whatſoever ſhall, without allegation or proof on that behalf take judicial notice of the ſeveral types, marks, and ſtamps kept or uſed as aforeſaid, as and for the only true and lawful types, marks, and ſtamps for the purpoſe herein mentioned.

XXI. And be it further enacted, That the ſaid commiſſioners heretofore appointed, or hereafter to be appointed by your Majeſty, your heirs and ſucceſſors, or by the lord lieutenant, or other chief governor or governors of this kingdom for the time being as aforeſaid, or the major part of ſuch commiſſioners, ſhall and may from time to time, as they ſhall ſee occaſion, appoint one or more fit perſon or perſons to attend in any court or courts, office or offices, which perſon or perſons ſhall have full power and authority to inſpect and examine the vellum, parchment and paper, upon which any of the matters or things aforeſaid have been or ſhall be engroſſed or written, or put, and alſo the marks or ſtamps thereupon, and alſo all other matters and things tending to ſecure to your Majeſty, your heirs and ſucceſſors, the duties ariſing by this act or any former act, whereby any duties were granted to your Majeſty, upon ſtamped vellum, parchment, and paper; and that the judges in the ſeveral courts and ſuch others to whom it may appertain, at the requeſt of the ſaid commiſſioners, or of any two of them, ſhall make ſuch orders in their reſpective courts, and do ſuch other matters and things for the better ſecuring of the ſaid duties, as ſhall be lawfully and reaſonably deſired in that behalf; and that every commiſſioner, and other officer before he proceeds to the execution of his office under ſuch appointment, ſhall take and ſubſcribe the oath preſcribed by, and mentioned in an act paſſed in the twenty-third and twenty-fourth years of your Majeſty's reign, entitled, *An act for granting unto his Majeſty, his heirs and ſucceſſors, ſeveral duties upon ſtamped vellum, parchment and paper*, to be adminiſtered as in ſaid act is mentioned: provided that nothing in this act contained, ſhall affect, or be conſtrued to affect, an act paſſed in this kingdom in the twenty-firſt and twenty-ſecond years of your Majeſty's reign, entitled, *An act to regulate the qualification of perſons appointed to offices in this kingdom, wherein two or more grantees act under one grant, commiſſion, or appointment*, but that the ſaid act and every part thereof, ſhall remain in full force.

XXII. And be it further enacted, That the ſaid commiſſioners and other officers heretofore appointed, and hereafter to be appointed as aforeſaid, and all officers employed, or to be employed or entruſted by or under them as aforeſaid, ſhall, from time to time, in and for the better execution of their ſeveral offices and truſts, obſerve and perform ſuch rules, methods, and orders as they reſpectively have received, or ſhall receive, from time to time, from the lord lieutenant, or other chief governor or governors of this kingdom for the time being; and that the ſaid commiſſioners ſhall take ſpecial care that the ſeveral parts of this kingdom, from time to time be ſufficiently furniſhed with vellum, parchment, and paper,

ſtamped or marked as aforeſaid, ſo that your Majeſty's ſubjects may have it in their election to buy the ſame of the officers or perſons to be employed by the ſaid commiſſioners, at the uſual or moſt common rates above the ſaid duty, or to bring their own vellum, parchment, and paper, to be ſtamped as aforeſaid, or to furniſh themſelves from others who ſhall have done the ſame.

XXIII. And whereas heretofore a practice prevailed to inſert in one ſkin of parchment, on which bills, anſwers, and other pleadings in equity were engroſſed or written, twenty chancery or exchequer ſheets, each ſheet in chancery containing ninety words, and each ſheet in the exchequer one hundred and two words, and the ſame has been deemed a reaſonable quantity to be engroſſed and written in and upon each ſkin of parchment, and the uſual charge for drawing and engroſſing may accordingly, upon taxation of coſts, be fairly and equitably allowed: and whereas it hath been of late practiſed by attornies, ſolicitors, and others, to inſert in one ſkin of parchment, the contents of a greater number of ſheets than the number of chancery or exchequer ſheets above ſpecified, and to charge their clients and employers double or treble the ſum for engroſſing ſuch ſkins, calling the ſame double or treble ſkins, and alledging that they inſert twice or thrice as much in quantity as they are obliged to do, and that upon a taxation they ſhould be allowed accordingly, by which means the client or employer is liable to be impoſed upon, and the produce of the ſaid duties may be materially affected: be it therefore enacted, That from and after the paſſing of this act, all attornies, ſolicitors, or other perſons, ſhall make their ſeveral charges upon their clients or employers, for engroſſing bills, anſwers, and other pleadings in equity, at or after the known and uſual rates for each ſkin, according to the number of ſkins they ſhall ſo engroſs or write, and not otherwiſe; and if any attorney, ſolicitor, or other perſon, ſhall, for writing or engroſſing one ſkin of parchment only, charge any client or employer for double or treble ſkins, or for more than one ſkin, making his charge by the ſheet, or in any other manner than by the ſkin, under pretence of having inſerted in ſuch one ſkin of parchment a greater number of ſheets than twenty, or under any other pretence whatſoever, ſuch charge ſhall not be payable by the client, and further, that every attorney, ſolicitor, or other perſon ſhall, for every ſuch charge ſo made or demanded, forfeit and pay for the firſt offence the ſum of ten pounds, and for the ſecond offence the ſum of fifty pounds, and for the third offence the ſum of one hundred pounds, with treble coſts of ſuit.

XXIV. And be it further enacted, That where any bill of coſt in any cauſe in your Majeſty's courts of chancery or exchequer, in which there ſhall be any charge or charges for drawing, or for engroſſing on parchment any bills, anſwers, or other pleadings in the ſaid courts reſpectively, which ſhall be engroſſed or written, and filed in either of the ſaid courts, ſhall be taxed, the officer who ſhall reſpectively tax ſuch bills of coſts, ſhall tax the charges for drawing and engroſſing ſuch bills, and anſwers, and other pleadings at the uſual charge by the ſkin, according to the number of ſkins actually contained in ſuch pleading, and not according to the number of ſheets, or words contained in ſuch ſkin, according to the true intent and meaning of this act; and ſuch officer, if the bill of coſts to be taxed be in a cauſe in the court of chancery, ſhall ſignify at the foot of ſuch bill of coſt, that the number of ſkins contained in the pleadings mentioned therein hath been certified to him by the keeper of the rolls of the court of chancery, or his deputy; and if ſuch bill of coſt be in a cauſe in the ſaid court of exchequer, the officer who ſhall tax the ſame, ſhall ſignify at the foot of ſuch bill that he hath inſpected the engroſſment of the pleadings mentioned in ſuch bill of coſts.

XXV. And in caſe ſuch officers reſpectively, who ſhall tax ſuch bills of coſts as aforeſaid, ſhall neglect or refuſe to apply to the clerk of the rolls for ſuch certificate

tificate as aforeſaid, or to inſpect the engroſſment of the pleadings mentioned in ſuch bill of coſt, or ſhall neglect or refuſe to tax the charges for drawing and engroſſing ſuch bills, anſwers, or other pleadings in manner herein directed, every ſuch officer ſo neglecting or refuſing reſpectively as aforeſaid, ſhall forfeit for every ſuch neglect or refuſal, the ſum of ten pounds.

XXVI. And in caſe the keeper of the rolls of the court of chancery, or his deputy ſhall neglect or refuſe to inſpect and certify the number of ſkins contained in ſuch pleadings as aforeſaid, to the proper officer of the ſaid court, upon being applied to by him for the purpoſes aforeſaid, ſuch keeper, or his deputy, ſhall, for every ſuch neglect or refuſal, forfeit in like manner the ſum of ten pounds; which ſaid ſeveral forfeitures ſhall be enforced in a ſummary way, upon motion by order of the ſaid courts of chancery and exchequer, upon complaint made to them reſpectively, againſt any officer who ſhall be guilty of ſuch neglect or refuſal, and ſhall go and enure to the uſe of your Majeſty, your heirs and ſucceſſors.

XXVII. Provided always, That nothing in this act contained ſhall extend, or be conſtrued to extend to the charge to be made for engroſſing any bill, anſwer, or other pleading in equity, the whole contents of which ſhall not amount to the quantity or number of ſheets to be contained in two ſkins, reckoning the quantity in each ſkin, according to the number of ſheets above ſpecified.

XXVIII. And be it further enacted, That every copy of every affidavit which ſhall be read in any court whatſoever, ſhall be engroſſed or written in ſuch manner, as that the quantity of writing contained in any one ſheet or piece of paper, ſhall not be deemed more than one ſheet, according to the manner in which the officers of the courts in which ſuch affidavits ſhall be reſpectively filed, charge by the ſheet for ſuch affidavit; and if any officer of any court ſhall charge for the quantity of writing contained in any one ſheet or piece of paper, on which any copy of ſuch affidavit ſhall be written, more than the fees to which he ſhall be entitled for one ſheet, according to the courſe of the court in which ſuch affidavit ſhall be filed, he ſhall for every ſuch charge ſo made or demanded, forfeit and pay the ſum of ten pounds, with treble coſts of ſuit to any perſon or perſons who ſhall inform and ſue for the ſame in any court of record, by action, bill, plaint, or information, wherein no eſſoign, protection, or wager of law ſhall be allowed, or by civil bill in the court of proper juriſdiction.

XXIX. Provided always, That where more than one ſide or page of any ſheet of paper ſhall be ſtamped or marked, each with the duty by this act charged on paper, on which ſuch copy of an affidavit ſhall be written, each ſide or page ſo marked or ſtamped, ſhall be deemed a ſeparate ſheet or piece of paper, within the intent and meaning of this act.

XXX. And be it further enacted, That all records, writs, pleadings, and other proceedings in courts of law and equity, and all deeds, inſtruments, and writings, whatſoever hereby charged, ſhall be engroſſed or written in ſuch manner as they have been uſually accuſtomed to be written, or are now written, ſave as is herein otherwiſe mentioned.

XXXI. And be it further enacted, That all writings, matters and things in reſpect whereof any of the ſaid duties ſhall be payable, and which ſhall be engroſſed or written before, or on the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, ſhall be written in ſuch manner, that ſome part thereof ſhall be as near as conveniently may be to the ſtamps or marks which ſhall in purſuance of this act be placed on the vellum, parchment, or paper whereupon the ſame ſhall be written or engroſſed, upon pain that the perſon who ſhall write or engroſs, or cauſe to be written or engroſſed, any ſuch writing, matter or thing

A. D. 1783. Chap. 9.

contrary to the tenor and true meaning hereof, ſhall for every ſuch offence forfeit the ſum of ten pounds, to be recovered by civil bill, one moiety thereof to the uſe of your Majeſty, your heirs and ſucceſſors; and the other moiety to him, her, or them who ſhall inform and ſue for the ſame.

XXXII. And be it further enacted, That all vellum, parchment, and paper hereby intended to be charged with the ſeveral and reſpective duties aforeſaid, ſhall, before any of the matters or things herein before mentioned, be thereupon engroſſed or written, be brought to the head office aforeſaid to be ſtamped and marked; and the ſaid commiſſioners and officers are hereby required, upon demand of the perſon or perſons ſo bringing the ſame, forthwith, without any fee or reward, to ſtamp or mark any quantity or parcels of vellum, parchment, or paper ſo brought, ſuch perſon or perſons paying to ſuch officer or officers as ſhall be appointed in that behalf, the reſpective duties hereby granted and directed to be paid for the ſame.

XXXIII. And be it further enacted, That if any perſon or perſons ſhall be arreſted, between the twenty fifth day of March, one thouſand ſeven hundred and eighty-eight, and the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine inclusive, by virtue of any writ or proceſs of any of your Majeſty's courts of record in Dublin, at the ſuit of any common perſon, and the ſheriff or other officer ſhall take bail from ſuch perſon againſt whom ſuch writ or proceſs ſhall iſſue, the ſheriff or other officer at the requeſt and coſt of the plaintiff in ſuch action or ſuit, or of his lawful attorney, ſhall aſſign to the plaintiff in ſuch action or ſuit, the bail-bond or other ſecurity taken from ſuch bail, by endorſing the ſame, and atteſting it under his hand and ſeal in the preſence of two or more credible witneſſes, which may be done without any ſtamp, provided, the aſſignment ſo endorſed, be duly ſtamped before any action be brought thereupon; and alſo, that for and during the time aforeſaid, when and ſo often as it ſhall become neceſſary for any ſheriff, or other officer having authority to grant replevins, to aſſign any bond of any plaintiff in replevin, to the avowant or defendant in ſuch action, ſuch aſſignment may be made without any ſtamp; provided the aſſignment ſo made, be duly ſtamped before any action be brought thereupon.

XXXIV. And be it further enacted, That if any commiſſioner, or other officer appointed, or to be appointed as aforeſaid, ſhall fix any ſuch mark or ſtamp to any vellum, parchment, or paper, which ſhall be brought to the head-office aforeſaid, to be ſtamped or marked, before the ſeveral and reſpective duties thereupon charged by this act, ſhall be duly anſwered and paid, or be ſecured to be paid to the uſe of your Majeſty, your heirs and ſucceſſors, he ſhall for every ſuch offence forfeit the ſum of one hundred pounds.

XXXV. And be it further enacted, That if any perſon or perſons have or hath engroſſed or written, or cauſed to be engroſſed or written, at any time ſince the commencement of the ſaid acts, or any of them, or ſhall at any time hereafter engroſs or write, or cauſe to be engroſſed or written, upon any vellum, parchment, or paper, any of the matters or things for which the ſaid vellum, parchment, or paper, was chargeable by the ſaid acts, or any of them, or is hereby charged to pay any duty before ſuch time as the ſaid vellum, parchment, or paper, hath been, or ſhall be marked or ſtamped as aforeſaid, or hath, or have engroſſed or written, or cauſed to be engroſſed or written, or ſhall engroſs or write, or cauſe to be engroſſed or written, any matter or thing upon any vellum, parchment, or paper, that have been, or ſhall be ſtamped or marked for any lower duty than the duty by the ſaid acts, or this act payable for what hath been, or ſhall be ſo engroſſed or written, then and in every ſuch caſe there ſhall be anſwered and paid to your Majeſty, your heirs and ſucceſſors, over and above ſuch duty as aforeſaid,

for

for every ſuch deed, inſtrument, or writing, the ſum of ten pounds; and no ſuch deed, record, inſtrument, or writing, ſhall on any pretence whatſoever, be pleaded or given, or received in evidence in any court, or admitted in any court to be good or available in law or equity, until as well the ſaid duty, as the ſaid ſum of ten pounds, ſhall be firſt paid to your Majeſty's uſe, and a receipt produced for the ſame under the hand or hands of ſome of your Majeſty's officers appointed to receive the duties above mentioned, and until the vellum, parchment, or paper, on which ſuch deed, inſtrument, or writing, hath been, or ſhall be written or made, ſhall be marked or ſtamped with a lawful mark or ſtamp; and the proper officer or officers are hereby required upon payment, or tender of the ſaid duty, and ſum of ten pounds, unto him or them, to give a receipt for the ſame, and to mark and ſtamp the ſaid vellum, parchment, or paper, with the mark or ſtamp that ſhall be proper for ſuch deed, inſtrument, or writing reſpectively.

XXXVI. Provided always, and be it enacted, That nothing herein contained ſhall extend, or be conſtrued to extend, to judgments upon *poſteas*, inquiſitions, writs of *ſcire facias*, or to judgments upon *nil dicit*: provided that the ſame be ſtamped with the proper ſtamp within one month next after the ſame ſhall have been ſigned, and that no diſcount ſhall be allowed thereon.

XXXVII. And be it further enacted, That any officer or officers who ſhall neglect or omit to bring ſuch judgment or judgments to be ſtamped within one month, as hereby directed, ſhall for every ſuch neglect or omiſſion, forfeit and pay the ſum of ten pounds, to be recovered by civil bill or in any court of record in this kingdom.

XXXVIII. And be it further enacted, That if any perſon or perſons ſhall engroſs or write, or cauſe to be engroſſed or written, upon any vellum, parchment, or paper, any of the matters or things for which the ſaid vellum, parchment, or paper, is hereby charged to pay any duty, before ſuch time as the ſaid vellum, parchment or paper, ſhall be marked or ſtamped as aforeſaid, or ſhall engroſs or write, or cauſe to be engroſſed or written, any matter or thing upon vellum, parchment, or paper, that ſhall be marked or ſtamped for any lower duty than the duty by this act payable for what ſhall be ſo engroſſed or written, ſuch perſon ſo offending, ſhall forfeit for every ſuch offence the ſum of five pounds, to be recovered by civil bill; one moiety thereof to your Majeſty, your heirs and ſucceſſors; and the other moiety to him, her, or them, who ſhall inform and ſue for the ſame.

XXXIX. And be it further enacted, That in caſe any clerk, officer, or perſon, who in reſpect of any publick office or employment, is or ſhall be authorized or entruſted to make, engroſs, or write any records, deeds, inſtruments, or writings, by this act charged to pay a duty as aforeſaid, ſhall be wilfully guilty of any fraud, or practice, to defraud your Majeſty, your heirs or ſucceſſors, of any duty by this act payable, by making, engroſſing, or writing any ſuch record, deed, inſtrument, or writing, or by cauſing the ſame to be made, engroſſed, or written upon vellum, parchment, or paper, not marked or ſtamped according to this act, or upon vellum, parchment, or paper, marked or ſtamped with any mark or ſtamp which he ſhall know to be counterfeited, or by wilfully engroſſing or writing any ſuch deed, inſtrument, or other writing upon vellum, parchment, or paper, which he ſhall know to be ſtamped or marked for a lower duty than the duty payable by this act upon the ſame, then every ſuch clerk, officer, or perſon, ſo guilty of any ſuch fraud or practice, being thereof lawfully convicted, ſhall forfeit his office, place, or employment reſpectively, and be diſabled to hold or enjoy the ſame for the future; and if any attorney belonging to any court whatſoever, ſhall wilfully be guilty of any ſuch fraud or practice as aforeſaid, and be convicted thereof, he ſhall be diſabled for the future to practice as an attorney.

A. D. 1788. Chap. 9.

XL. And to prevent the committing of frauds on your Majeſty in reſpect of the duty payable on the admiſſion of attornies into courts: be it enacted, That no attorney ſhall practice either in his own name or in the name of any other attorney in any of his Majeſty's courts of law, or in any court of record whatſoever, in which attornies are admitted, except only in ſuch court or courts in which he ſhall have been actually admitted and ſworn an attorney, upon pain of the perſon ſo practiſing being rendered incapable of being ſworn an attorney in any court of law; and every ſuch attorney who ſhall ſo practice in any court in which he ſhall not have been admitted and ſworn an attorney, ſhall be diſabled from recovering the coſts of any proceedings carried on by him in ſuch court.

XLI. And be it further enacted, That if any perſon or perſons ſhall write, or engroſs, or cauſe to be written or engroſſed, either the whole or part of any matter or thing in reſpect whereof any duty is payable by this act, upon any part of any piece of vellum, parchment, or paper whereon there ſhall have been before engroſſed, written, or printed, any other matter or thing in reſpect whereof any duty is payable by this act, before ſuch vellum, parchment, or paper ſhall have been again marked or ſtamped according to this act, or ſhall fraudulently eraſe or ſcrape out, or cauſe to be eraſed or ſcraped out, the name or names of any perſon or perſons, or any ſum, date, or other thing engroſſed, written, or printed in ſuch inſtrument, writing, matter, or thing as aforeſaid, or fraudulently cut, tear, or take off any mark or ſtamp from any piece of vellum, parchment, or paper, or any part thereof, with intent to uſe ſuch ſtamp or mark for any other writing, matter, or thing in reſpect whereof any duty ſhall be payable by virtue of this act, then and in every ſuch caſe, every ſuch perſon ſo offending in any of the particulars before mentioned, ſhall for every ſuch offence forfeit the ſum of fifty pounds.

XLII. Provided always, and be it further enacted, That ſo often as the ſaid devices or marks, or any of them ſhall be changed, varied, or altered as herein before mentioned, it ſhall be lawful for all perſons who ſhall have at that time in their cuſtody or poſſeſſion any vellum, parchment, or paper marked with the impreſſion of the type, mark, or ſtamp which ſhall have been ſo changed, varied, or altered, upon which none of the matters or things hereby charged ſhall have been engroſſed or written, to bring or ſend at any time within the ſpace of ſixty days after the publication of ſuch advertiſement as aforeſaid, ſuch vellum, parchment and paper unto the ſaid commiſſioners at the head office in the city of Dublin, or to ſuch other officers appointed as aforeſaid; and the ſaid commiſſioners and officers reſpectively are hereby required to deliver or cauſe to be delivered unto the ſeveral perſons who ſhall ſo bring and deliver any quantity of vellum, parchment, or paper, the like quantity of vellum, parchment, or paper, ſo ſtamped as aforeſaid, and as good in quality, marked with the impreſſion of ſuch new type, mark, or ſtamp, without demanding or taking directly or indirectly for the ſame, any ſum of money or other conſideration whatſoever, under the penalty of forfeiting for every ſuch offence the ſum of one hundred pounds; and in caſe any perſon ſhall neglect or omit within the time aforeſaid, to bring or cauſe to be brought and delivered unto the ſaid commiſſioners or officers as aforeſaid, any ſuch vellum, parchment or paper, the ſame is hereby declared to be of no other effect than as if ſuch vellum, parchment or paper had never been ſtamped; and that all matters and things which ſhall be engroſſed or written thereon, after ſuch time as ſhall be appointed by ſuch advertiſement as aforeſaid, for making uſe of ſuch changed or altered types, marks, or ſtamps as aforeſaid, ſhall be of no other effect than as if they had been engroſſed or written on vellum, parchment, or paper not marked or ſtamped; and all perſons who ſhall engroſs or write any

matter or thing chargeable with any of the duties aforesaid, on such vellum, parchment, or paper, after the said time, shall incur and suffer such penalty as is herein before inflicted on persons writing and engrossing on vellum, parchment, or paper, not marked or stamped.

XLIII. Provided always, That all vellum, parchment, and paper, which has been stamped or marked, and has paid the duties granted by any act or acts of Parliament heretofore made, shall and may be used for the purposes thereby intended, without any additional stamp, mark, or duty, except in cases where by this, or any other act or acts, duties greater than those heretofore laid on, are imposed, in all which cases, it shall be lawful for the said commissioners, or any of them, if they shall think proper so to do, upon the request of any person or persons, to order either that such vellum, parchment, and paper be stamped with a duty denoting a higher duty, the person or persons requesting the same, paying the difference of price between the said respective stamps, or that vellum, parchment, or paper, marked with stamps denoting such duties as the person or persons requesting the same shall desire, be given to such person or persons in exchange for such vellum, parchment, and paper as shall be offered for exchange; provided, that the amount of the duties to be marked on such vellum, parchment, and paper so to be stamped, shall not exceed the amount of the duties on the vellum, parchment, and paper so to be offered for exchange: provided also, That the stamps marked on such vellum, parchment, and paper so to be offered for exchange, be cancelled.

XLIV. And for the better distribution of the said vellum, parchment, and paper, and that your Majesty's subjects may have the same with convenience and at an easy rate: be it further enacted, That the lord lieutenant or other chief governor or governors of this kingdom for the time being, shall, once in every year, at least, set the prices at which all sorts of stamped vellum, parchment, and paper shall be sold; and the said commissioners for managing the said duties upon vellum, parchment, and paper, shall stamp the said prices so set, upon every skin or piece of vellum or parchment, and on every piece and sheet of paper so by them to be sold; and the said commissioners shall likewise allow and pay to every person who shall bring vellum, parchment, or paper to the said head-office to be stamped in pursuance of this act, the duties whereof shall amount to the sum of twenty pounds, or upwards, save vellum, parchment and paper, to be stamped with the duty of one hundred pounds, in the said schedule mentioned, after the rate of three pounds for every hundred pounds upon prompt payment of the said duty upon the said vellum, parchment or paper so by them brought; and that any person or persons who shall buy any parchment or paper at the head-office for stamping the same, the duty whereof shall amount to the like sum of twenty pounds or upwards, save as aforesaid shall have the same allowance for prompt payment.

XLV. And for the better collecting and securing the duties hereby charged on pamphlets, be it enacted, That one printed copy of every such pamphlet, which shall before or on the twenty-fifth day of March, one thousand seven hundred and eighty-nine, be printed or published within the city of Dublin, shall within the space of six days after the printing thereof, be brought to the said head-office for marking or stamping vellum, parchment or paper, and the title thereof with the number of sheets contained therein, and the duty hereby charged thereon, shall be registered or entered in a book to be there kept for that purpose, which duty shall be thereupon paid to the proper officer or officers appointed to receive the same, or his or their deputy or clerk, who shall thereupon forthwith give a receipt for the same on such printed copy, to denote the payment of the duty hereby charged on such pamphlets; and that one printed copy of every such pamphlet

A. D. 1788. Chap. 9.

that ſhall be printed or publiſhed in any place not being within the city of Dublin, ſhall, within the ſpace of fourteen days after the printing thereof, be brought to ſome head diſtributor or collector of the ſaid ſtamp duties, who is hereby required forthwith to enter the title thereof with the number of ſheets contained therein, and the duty hereby charged thereon, in a book to be by him kept for that purpoſe, which duty ſhall be thereupon paid to ſuch collector, who ſhall give a receipt for the ſame on ſuch printed copy.

XLVI. And be it further enacted, That if any ſuch pamphlet ſhall be printed or publiſhed, and the duty hereby charged thereon ſhall not be duly paid within the reſpective times herein before, for theſe ſeveral purpoſes limited, then the printer and publiſher, and all other perſons concerned in and about the printing and publiſhing of ſuch pamphlet, ſhall for every ſuch offence forfeit the ſum of twenty pounds, one moiety of which forfeiture to be to the uſe of your Majeſty, your heirs and ſucceſſors, and the other moiety to the uſe of the perſon who ſhall inform and ſue for the ſame, by action or information in any of your Majeſty's courts of record, or by civil bill in the court of proper juriſdiction.

XLVII. And be it further enacted, That no printer, or other perſon or perſons whatſoever, ſhall publiſh any newſpaper, or any paper ſerving the purpoſe of a newſpaper, before he, ſhe, or they, ſhall have entered into ſecurity by bond to your Majeſty, your heirs and ſucceſſors, for the payment of the duty on advertiſements which ſhall be printed therein, or thereupon, upon pain that every perſon ſo offending forfeit the ſum of twenty pounds, one moiety thereof to your Majeſty, your heirs and ſucceſſors, and the other to ſuch perſon as ſhall inform and ſue for the ſame, by action or information, in any of your Majeſty's courts of record, or by civil bill in the court of proper juriſdiction.

XLVIII. And be it enacted, That all and every the materials and utenſils for printing, uſed in, kept at, or belonging to any printing-houſe, in which any newſpaper, or any paper ſerving the purpoſe of a newſpaper as aforeſaid, hath been, or ſhall be printed, into whoſe hands ſoever the ſame ſhall have come, or by whatever conveyance or title the ſame ſhall be claimed, ſhall be in the firſt place liable and ſubject to, and are hereby charged with all and every ſuch ſum and ſums of money as have become due, or ſhall become due, for the duty, by this or any former act of Parliament, charged on advertiſements, which have been, or ſhall be printed or publiſhed in ſuch newſpaper, or other paper as aforeſaid, during ſuch time as ſuch materials or utenſils were, or ſhall be uſed in, or kept at, or did or ſhall belong to ſuch printing-houſe as aforeſaid; and it ſhall and may be lawful, in all caſes, to levy ſuch ſum and ſums of money upon ſuch materials and utenſils, in like manner as if the printer or printers of ſuch newſpaper, or other paper as aforeſaid, were the real proprietor or proprietors of ſuch materials and utenſils at the time of levying the ſame.

XLIX. And be it further enacted, That no perſon whatſoever ſhall ſell, or expoſe to ſale, any ſuch pamphlet, or any newſpaper, or any paper ſerving the purpoſe of a newſpaper, without the true name or names, and the place or places of abode of ſome known perſon or perſons, by or for whom the ſame was really and truly printed or publiſhed, being written or printed thereon, upon pain that every perſon offending herein ſhall forfeit for every ſuch offence the ſum of fifty pounds, one moiety thereof to the uſe of your Majeſty, your heirs and ſucceſſors, and the other moiety to the uſe of ſuch perſon as ſhall ſue for the ſame, by action or information, in any of your Majeſty's courts of record, or by civil bill in the court of proper juriſdiction.

L. And be it further enacted, That no officer appointed for diſtributing vellum, parchment, or paper, in this kingdom, ſhall ſell or deliver any ſtamped paper

for printing any publick newſpaper, intelligence, or occurrence, to any perſon, unleſs ſuch perſon ſhall give ſecurity by bond as aforeſaid, for the payment of the duties for the advertiſements which be printed therein, or thereupon.

LI. And whereas printers, publiſhers, and proprietors of newſpapers, intelligences, or occurrences, or other papers ſerving the purpoſe of newſpapers, intelligences, or occurrences, who have performed the requiſites which by law are required to entitle them to obtain from the ſaid commiſſioners for managing your Majeſty's ſtamp duties or their officers, ſtamped paper for printing of ſuch newſpapers, or other papers as aforeſaid, of which they are reſpectively printers, publiſhers, or proprietors, have ſupplied printers or proprietors of other newſpapers, with ſtamped paper for the printing of ſuch other newſpapers, or other papers as aforeſaid, whereby the laws relating thereto have been evaded: for prevention whereof, be it enacted, That in all caſes where any perſon or perſons, who is, or are, or ſhall be entitled to obtain from the ſaid commiſſioners, or their officers, ſtamped paper for the printing of any newſpaper, or other paper as aforeſaid, of which he, ſhe, or they, is or ſhall be printer or printers, publiſher or publiſhers, proprietor or proprietors, ſhall furniſh or ſupply any other perſon or perſons with any ſuch ſtamped paper, every ſuch printer, publiſher, or proprietor, ſhall for every ſuch offence forfeit a ſum of one hundred pounds, ſterling, to be recovered by action or information in any of your Majeſty's courts of record in this kingdom, or by civil bill in the court of proper juriſdiction, by any perſon or perſons who ſhall ſue for the ſame, one moiety thereof to the uſe of your Majeſty, and the other moiety to the uſe of the perſon ſuing for the ſame; and if any perſon or perſons ſhall make uſe of any ſtamped paper for the printing of any newſpaper, or other paper as aforeſaid, which he, ſhe, or they ſhall receive, or be furniſhed with, by any other perſon or perſons than the ſaid commiſſioners, or their officers, or diſtributors, every ſuch perſon ſhall for every ſuch offence, forfeit a ſum of one hundred pounds, to be applied and recovered in like manner as the ſaid laſt mentioned forfeiture is to be applied and recovered.

LII. And foraſmuch as it may be uncertain how many copies of the ſaid printed newſpapers, almanacks, and Dublin directories may be ſold: be it further enacted, That the commiſſioners for managing the ſtamp duties, or any of them, or ſuch of their officers as ſhall be by them appointed in that behalf, ſhall and may cancel, or cauſe to be cancelled, all the ſtamps on ſuch newſpapers, almanacks, and Dublin directories, which ſhall really and truly remain unſold in the hands of the perſon or perſons, by or for whom the ſame ſhall be printed or publiſhed, and upon oath, or if a quaker, upon ſolemn affirmation, made before the ſaid commiſſioners, or any of them, or ſuch officer, to the ſatisfaction of ſuch commiſſioners, or any of them, or ſuch officer as aforeſaid, that all ſuch newſpapers, almanacks, and Dublin directories, containing the ſtamps ſo tendered to be cancelled, are really and truly remaining unſold in the hands of the perſon or perſons by or for whom the ſame were printed or publiſhed, and that none of the ſaid newſpapers, almanacks and Dublin directories, have been fraudulently returned, or re-bought, after the ſame ſhall have been ſold and diſpoſed of, or any profit or advantage made thereof (which oath or affirmation the ſaid commiſſioners, or any of them, and the ſaid officer reſpectively are or is hereby authorized to adminiſter) and alſo to examine upon oath or affirmation into all the circumſtances relating to the ſelling or diſpoſing of ſuch newſpapers, almanacks, and Dublin directories, ſhall or may deliver, or cauſe to be delivered, the like number of other ſheets, half ſheets, or leſs pieces of paper properly ſtamped with the ſame reſpective ſtamps, upon payment made for ſuch paper, but no duty ſhall be taken for the ſtamps thereon.

LIII. Provided always, That where any almanack ſhall contain more than one piece of paper it ſhall be ſufficient to ſtamp only one of the pieces of paper upon which ſuch almanack ſhall be printed, and to pay the duty accordingly.

LIV. And be it further enacted, That the ſaid commiſſioners, or any of them, or ſuch of their officers as ſhall be by them appointed in that behalf, ſhall or may cancel or cauſe to be cancelled any ſtamped vellum, parchment, or paper, written or engroſſed, which ſhall be inadvertently or undeſignedly ſpoiled, obliterated, or by any other means rendered unfit for the purpoſe intended, and which ſhall not have been executed by any party or parties, and which ſhall not have been uſed for any other purpoſe or in any other manner whatſoever, nor any money or other conſideration paid or given to the attorney, ſolicitor, or other perſon employed to tranſact the buſineſs intended to have been carried into execution by ſuch writing or engroſſment, or to the writer or engroſſer thereof, for the duty or duties marked, ſtamped, or impreſſed thereon, and upon oath (or if a quaker upon ſolemn affirmation) made to the ſatisfaction of the ſaid commiſſioners, or any of them, or of the ſaid officer, which oath or affirmation the ſaid commiſſioners are, or any of them, and the ſaid officer is hereby authorized to adminiſter, that ſuch ſtamped vellum, parchment, or paper, ſo engroſſed or written upon, or ſpoiled, obliterated, or by any other means rendered unfit for the purpoſe intended, hath not been executed by any party or parties, or uſed for any other purpoſe, or in any other manner whatever; and that no money or other conſideration hath been paid or given for the duty or duties marked, ſtamped, or impreſſed thereupon, ſave and except the money firſt paid for ſuch duty or duties to the receiver general of the ſtamp duties, or other proper officer appointed to collect and receive the ſame, the ſaid commiſſioners are hereby required to ſtamp or mark, or cauſe to be ſtamped or marked, for the ſeveral perſons who ſhall bring and deliver any quantity of ſtamped vellum, parchment, or paper, ſo written or engroſſed upon, ſpoiled, obliterated, or by any other means rendered unfit for uſe or ſervice, the like quantity of vellum, parchment, or paper, with the ſeveral and reſpective duties ſtamped, marked, or impreſſed on the vellum, parchment, or paper, ſo written or engroſſed upon, ſpoiled, obliterated, or by any other means rendered unfit for uſe or ſervice, without demanding or taking directly or indirectly for the ſame, any ſum of money, or other conſideration whatſoever; and the ſaid commiſſioners for managing the ſtamp duties for the time being, or the major part of them, are hereby empowered, from time to time, to make ſuch rules and orders for regulating the methods, and limiting the times for ſuch cancelling and allowance as aforeſaid, with reſpect to newſpapers, almanacks, and Dublin directories, and other matters, as they ſhall upon experience and conſideration of the ſeveral circumſtances, find neceſſary or convenient for effectually ſecuring the duties thereon, and doing juſtice to the perſons concerned therein.

LV. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, to the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine inclusive, if any perſon or perſons ſhall print, publiſh, ſell, hawk, carry about, utter, or expoſe to ſale any almanack or calendar, or Dublin directory, or any newſpaper, or any book, pamphlet, or paper, deemed or conſtrued to be, or ſerving the purpoſe of any almanack, or Dublin directory, or newſpaper, or daily account of goods imported and exported, except as before excepted, within the intention and meaning of this act, not being marked or ſtamped, as by this act is directed, every ſuch perſon ſhall for every ſuch offence forfeit the ſum of forty ſhillings, to be recovered by any perſon who ſhall ſue for the ſame in a ſummary way, before any juſtice of the peace, who is hereby authorized to hear and determine the ſame, and upon due proof thereof upon oath, which oath ſuch juſtice is hereby authorized

rized and empowered to adminiſter, and upon default of payment of the ſaid penalty, to commit the offender to priſon for one month, without bail or mainprize; which ſaid penalty ſhall be to the ſole uſe and benefit of the perſon or perſons who ſhall, without fraud or covin, firſt ſue for the ſame.

LVI. And whereas many printers and publiſhers of newſpapers, or daily accounts as aforeſaid, by privately ſelling unſtamped newſpapers or daily accounts defraud your Majeſty's revenue, and injure the fair trader: for prevention thereof, be it further enacted, That every printer or publiſher of a newſpaper, or daily account of goods imported and exported (except as before excepted) printed or publiſhed in the city of Dublin, or county of Dublin, during the continuance of this act, ſhall on every day of publication, or on the day following, between the hours of twelve and two, on each day, cauſe to be delivered to the regiſter of pamphlets, at the ſtamp office in the ſaid city of Dublin, one ſtamped impreſſion or copy of the ſaid newſpaper ſo printed or publiſhed; and every printer or publiſher of a newſpaper, printed or publiſhed during the time aforeſaid, in any other place in this kingdom, ſhall on the day of publication of the ſaid newſpaper, or the day following, in like manner, between the hours of twelve and two, cauſe to be delivered to the next diſtributor of ſtamps in the county in which ſuch newſpaper ſhall be printed or publiſhed, two impreſſions or copies of every ſuch newſpaper ſo printed or publiſhed, ſtamped as aforeſaid, for which ſeveral copies or impreſſions ſo delivered the reſpective printers or publiſhers thereof, ſhall be paid the uſual and current prices of ſuch impreſſions or copies; which ſaid ſeveral ſtamped copies or impreſſions ſo delivered as aforeſaid, ſhall be, and they are hereby declared to be evidence againſt the ſeveral proprietors, publiſhers, and printers, of ſuch newſpapers reſpectively, in all complaints, ſuits, actions, and proſecutions to be commenced and carried on, as well touching ſuch newſpapers reſpectively, as every matter and thing contained therein, and touching any other newſpaper, and every matter and thing therein contained, which ſhall be of the ſame title, purport, or effect, with ſuch impreſſion or copy ſo delivered as aforeſaid, although the ſame ſhould vary in ſome inſtances; and the printers, publiſhers, and proprietors, of the ſaid ſtamped impreſſions or copies ſo delivered as aforeſaid, ſhall be deemed the printers, publiſhers, and proprietors reſpectively, of all newſpapers, which ſhall be of the ſame title, purport, or effect, with ſuch copies or impreſſions ſo delivered as aforeſaid, unleſs ſuch printers, or proprietors reſpectively, ſhall prove that ſuch newſpapers reſpectively, were not printed or publiſhed by them reſpectively, or by or with their knowledge, privity, or direction; and every printer, proprietor, or publiſher of ſuch newſpaper or newſpapers, or daily account of goods imported and exported, except as before excepted, who ſhall neglect or omit to deliver, or cauſe to be delivered, ſuch copy or impreſſion as herein before directed, ſhall for every ſuch omiſſion pay a penalty of one hundred pounds; and every printer, proprietor, or publiſher of any unſtamped newſpaper, or daily account as aforeſaid, ſhall forfeit the ſum of twenty pounds for every paper ſo unſtamped, which he or ſhe ſhall print, or publiſh, or cauſe to be printed or publiſhed, ſuch penalties reſpectively to be recovered by any perſon or perſons who ſhall ſue for the ſame, by action or information, in any of his Majeſty's courts of record in this kingdom, or by civil bill at the ſeſſions of the city or county of Dublin, or at the aſſizes in ſuch county where the printer, proprietor, or publiſher of ſuch unſtamped newſpaper or newſpapers, or daily account as aforeſaid, ſhall reſide reſpectively, or ſhall print and publiſh ſuch newſpaper or daily accounts, one moiety thereof to the uſe of your Majeſty, and the other moiety to the uſe of the perſon ſuing for the ſame.

LVII. And be it further enacted, That any perſon who ſhall buy or ſell, or have, or keep in his, her, or their poſſeſſion, any unſtamped newſpaper, during

A. D. 1788. Chap. 9.

the continuance of this act, ſhall be ſubject, and liable to the penalty of ten pounds ſterling for every unſtamped newſ-paper, ſo bought or ſold, or ſo found in his, her, or their poſſeſſion, ſuch penalty to be recovered by civil bill, by any perſon who ſhall ſue for the ſame; one moiety of ſuch penalties to be diſpoſed of to the poor of the pariſh in which ſuch offence ſhall be committed, and the other to the uſe of the informer.

LVIII. And whereas many printers and publiſhers of newſpapers, ſtrike off a ſecond publication, containing more advertiſements than are contained in the copy given in at the head-office as aforeſaid, or to the diſtributor, if in the country, by which means your Majeſty may be defrauded of the duties hereby granted: be it enacted, That any printer, or publiſher, who ſhall vary any of the daily publications, or publiſh the ſame, without giving in a copy of ſuch ſecond impreſſion, if in Dublin, to the head office as aforeſaid, or if in the country, to the diſtributor, ſhall for every ſuch offence forfeit and pay the ſum of one hundred pounds ſterling to any perſon or perſons who ſhall ſue for the ſame in any court of record, by action, bill, plaint, or information, wherein no eſſoign, protection, or wager of law ſhall be allowed, or by civil bill in the proper court.

LIX. And be it further enacted, That all and every perſon and perſons who ſhall print or publiſh any advertiſement or advertiſements in any pamphlet, newſpaper, or other literary performance, ſhall within the ſpace of thirty days after the printing or publication of ſuch advertiſement or advertiſements, if the ſame ſhall be printed or publiſhed within the city of Dublin, pay or cauſe to be paid the duty or duties thereon hereby charged, to the reſpective perſons appointed to receive the ſame, or to their reſpective deputies or clerks; and if printed or publiſhed in any place out of the limits of the city of Dublin, then to the next adjacent head-officer for the time being appointed for the collection of the ſaid ſtamp duties; and the ſaid commiſſioners and officers, or ſuch of them to whom it ſhall appertain, are hereby required upon payment of the duties hereby charged on ſuch advertiſements, to give a receipt or receipts for the duty or duties hereby charged thereupon; and in default of ſuch payment within the time herein before for that purpoſe limited, the printer or publiſher of every ſuch advertiſement ſhall be liable to pay your Majeſty, your heirs and ſucceſſors, treble the duties herein before by this act chargeable thereupon, to be recovered with full coſts of ſuit.

LX. And be it further enacted, That if any printer or publiſher of any newſpaper, or other paper ſerving the purpoſe of a newſpaper, ſhall for the ſpace of forty days after printing or publiſhing ſuch advertiſement or advertiſements, neglect to pay the duties hereby charged on advertiſements, and to the payment of which, ſuch printer is herein before made ſubject, it ſhall and may be lawful for the ſaid commiſſioners, and their officers for diſtributing ſtamped vellum, parchment, and paper, and they are hereby required from thenceforth from time to time, and as often as it ſhall ſo happen, to refuſe to ſell, and deliver to, and for the uſe of any ſuch printer or publiſher ſo in arrear, any ſtamped paper for printing any newſpaper, until ſuch printer or publiſher ſhall have paid and diſcharged all arrears of ſuch advertiſement duty, to the payment of which he was ſubject, to and for the laſt day of the month, next preceding the month in which ſuch payment ſhall be made.

LXI. And be it further enacted, That if any perſon or perſons whatever, ſhall at any time or times hereafter, counterfeit or forge, or cauſe or procure to be counterfeited or forged any type, mark, or ſtamp to reſemble any type, mark, or ſtamp already kept or uſed, or hereafter to be kept or uſed at the head-office aforeſaid, for denoting the charging or the marking on vellum, parchment and paper, or other matter directed to be ſtamped, of any of the duties by this act charged thereon, or ſhall counterfeit, mark, or impreſs, or cauſe or procure to be

counterfeited, marked, or impreſſed on any vellum, parchment, or paper, any mark or device to reſemble any mark or device uſed or kept at the head-office aforeſaid for denoting the charging or marking on vellum, parchment, or paper, or other matter or thing directed to be ſtamped, of any of the duties by this act charged thereon, thereby to defraud your Majeſty, your heirs or ſucceſſors, of any of the duties hereby granted; or ſhall utter, vend, or ſell, or cauſe to be uttered, vended, or ſold, any vellum, parchment, or paper, with any counterfeit device, mark, or impreſſion thereupon, to reſemble any mark or device uſed or kept at the head-office aforeſaid, for the purpoſes aforeſaid, knowing ſuch device, mark, or impreſſion to be counterfeited; then, every ſuch perſon ſo offending, and being thereof convicted in due form of law, ſhall be adjudged a felon, and ſhall ſuffer death as in caſes of felony, without benefit of clergy.

LXII. And be it further enacted, That from the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, to the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine incluſive, no perſon or perſons ſhall publickly or privately inſure or open, or keep any office for inſuring houſes, furniture, goods, wares, merchandizes, or other property, from loſs by fire in this kingdom, without firſt taking out a licenſe for that purpoſe from the ſaid commiſſioners for managing the ſtamp duties, in manner herein after mentioned.

LXIII. And be it further enacted, That from and immediately after the paſſing of this act, the ſaid commiſſioners for the time being, or the major part of them, ſhall under their hands and ſeals, grant a licenſe for inſuring houſes, furniture, goods, wares, merchandizes or other property, from loſs by fire, to all and every body and bodies politick or corporate, or other perſon or perſons applying for the ſame; which ſaid licenſe ſhall ſet forth the name or names and other deſcription of the body or bodies politick or corporate, or perſon or perſons taking out the ſame, and alſo the principal houſe or other place where ſuch buſineſs of inſuring houſes, furniture, goods, wares, and merchandizes, or other property from loſs by fire, ſhall, at the time of taking out ſuch licenſe, be principally carried on by the body or bodies politick or corporate, or other perſon or perſons taking out the ſame.

LXIV. And be it further enacted, That all and every perſon and perſons, and body and bodies politick or corporate, who are or which during the time aforeſaid, ſhall inſure or ſet up, or keep any office for inſuring houſes, furniture, goods, wares, merchandizes, or other property from loſs by fire, without the authority of ſuch licenſe as aforeſaid, or in any other houſe or place, except the houſe or place to be named in the licenſe under which ſuch body or bodies politick or corporate, or other perſon or perſons ſhall act; or ſuch other houſe or houſes, place or places, as ſhall be ſubordinate to the houſe or place to be named in ſuch licenſe, and be kept by ſome perſon or perſons employed as agent or agents to any ſuch body or bodies politick or corporate, or other perſon or perſons having ſuch licenſe as aforeſaid, or in any other manner contrary to ſuch licenſe, or to the intent and meaning of this act, ſhall forfeit for every day on which ſuch offence ſhall be committed, the ſum of fifty pounds, and alſo double the amount of the premiums of inſurance which ſuch body or bodies politick or corporate, or other perſon ſhall receive on any ſuch day.

LXV. And be it further enacted, That all and every perſon and perſons, and body and bodies politick or corporate, to whom any ſuch licenſe as aforeſaid ſhall be granted, ſhall at the time of receiving ſuch licenſe, give ſecurity, with ſufficient ſureties, to be approved of by the major part of the ſaid commiſſioners, by bond to his Majeſty, his heirs and ſucceſſors, in ſuch ſum as the ſaid commiſſioners may think reaſonable, ſo as the ſame do not exceed the probable amount

A. D. 1788. Chap. 9.

of the duty payable by ſuch body or bodies politick or corporate, or perſon or perſons reſpectively for half a year, with condition that if ſuch perſon or perſons, or body or bodies politick or corporate, ſhall faithfully make out, ſign, and deliver an account of all money received for the ſaid duties upon inſurances, and well and truly make payment of all ſuch ſum and ſums of money as ſhall be due and payable thereon to your Majeſty in purſuance of, and according to the true intent and meaning of this act, and alſo truly and faithfully obſerve and perform all the directions, matters and things herein contained on his, her, or their behalf to be obſerved and performed, ſuch bond ſhall be void, but otherwiſe to remain in full force.

LXVI. And be it further enacted, That every licenſe to be taken under this act, ſhall endure and have full force only from the day of granting the ſame, until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine incluſive, and no longer; but if a licenſe ſhall be granted to two or more perſons, and any or either of them ſhall die before the expiration of the ſame, it ſhall continue until ſuch expiration in favour of the ſurvivor or ſurvivors of the perſons licenſed.

LXVII. And whereas great part of the buſineſs of inſurances againſt loſs by fire, is tranſacted by companies, conſiſting of a great number of partners: be it therefore enacted, That where ſuch buſineſs of inſuring is carried on by ſuch companies, or by a greater number of partners than four, the licenſe ſo to be granted by the ſaid commiſſioners in manner aforeſaid, ſhall be granted to ſuch two or more of any ſuch company or partners, as and for the whole company or partnerſhip as ſhall be named to the ſaid commiſſioners, under authority from ſuch company or partnerſhip, and in every ſuch caſe, the licenſe ſhall continue in full force until ſuch time as aforeſaid, from the day of granting the ſame, notwithſtanding the deaths of all the perſons to whom ſuch licenſe ſhall be granted, for the benefit of ſuch company or partnerſhip.

LXVIII. And be it further enacted, That all and every perſon and perſons, and body and bodies politic or corporate, ſo to be licenſed as aforeſaid, who from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, ſhall grant any policy of inſurance for inſuring property from loſs by fire, or ſhall continue to inſure on any policy, ſhall by themſelves or ſuch other perſon or perſons as are, is, or ſhall be employed by or under them, previouſly to the granting or continuing ſuch policy of inſurance, aſk, demand, and receive for the uſe of your Majeſty, your heirs and ſucceſſors, of and from the perſon or perſons, whoſe property ſhall be ſo inſured, the ſum of one ſhilling for every ſum of one hundred pounds for which ſuch policy ſhall be ſo made or continued, and ſo in proportion for any leſs ſum, and ſhall give a receipt for the duty ſo paid, as and for one year's duty on ſuch inſurance, from the day of the date of the policy thereof, and in default of receiving ſuch year's duty in manner aforeſaid, ſuch perſon or perſons, or body or bodies politic or corporate, ſo granting ſuch policy, ſhall be accountable to your Majeſty, your heirs and ſucceſſors, for the ſaid year's duty, as if the ſame had been actually received.

LXIX. And for the more effectual prevention of frauds to evade the duty on inſurances againſt loſs by fire: be it enacted, That if any perſon or perſons ſhall act as agent or agents, for any perſon or perſons, bodies politic or corporate, in publickly or privately inſuring or receiving ſubſcriptions for inſuring, or delivering out policies or receipts for inſurance againſt loſs by fire, except for ſuch perſon or perſons, bodies politic or corporate, as ſhall be duly licenſed as aforeſaid, every ſuch perſon ſhall for every ſuch offence forfeit the ſum of one hundred pounds; and if any perſon or perſons, whoſe houſe or houſes, furniture, goods, wares, merchandizes, or other property, ſituate or being in this kingdom, ſhall be at any time

time between the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, and the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine inclusive, inſured from loſs by fire, by any perſon or perſons, or bodies politic or corporate, not reſident in this kingdom, ſhall omit, or neglect to pay the ſaid commiſſioners the like duty after the rate of one ſhilling for every one hundred pounds, as if ſuch inſurance were made by any perſon or perſons licenſed purſuant to this act, every ſuch perſon ſhall forfeit the ſum of fifty pounds for every ſuch omiſſion or neglect, the ſaid penalties reſpectively to be recovered by any perſon who ſhall ſue for the ſame by bill, action, or information, in which no eſſoign, protection, or wager of law ſhall be allowed, or by civil bill in the court of proper juriſdiction.

LXX. And be it further enacted, That every perſon or perſons, who ſhall at any time between the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, and the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, entitle himſelf, or herſelf, or themſelves, to the benefit of any ſuch inſurance, ſhall forthwith on his, her, or their becoming ſo entitled, pay, or cauſe to be paid to the inſurer or inſurers, the duties aforeſaid, and ſuch inſurer or inſurers ſhall, on every ſuch payment, give a printed or written receipt for the ſaid duties to the perſon or perſons paying the ſame; and in caſe of any default of payment of ſuch duty within the time, or in manner aforeſaid, and before any loſs ſhall be ſuſtained, the policy of inſurance, in reſpect of which ſuch duty ſhall accrue, ſhall, ſo far as regards the inſured, be void to all intents and purpoſes whatſoever.

LXXI. Provided always, and be it further enacted, That in caſe of taking out a new policy of inſurance before the expiration of an old policy, for the ſake of inſuring a greater or different ſum, the ſame proportionable abatement which the inſurer or inſurers ſhall make in reſpect of the premium of inſurance, ſhall be made of the duty which under this act ſhall accrue on the new policy.

LXXII. And be it further enacted, That all and every body and bodies politic and corporate, or other perſon or perſons who under this act ſhall obtain a licenſe for any office of inſurance againſt loſs by fire, ſhall, from time to time, keep a true and faithful account in writing, in which ſhall be inſerted the number of the policy, or inſtrument of inſurance, which from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, ſhall be iſſued or granted, or continued by ſuch body or bodies politic or corporate, or perſon or perſons, the name or names of the perſon or perſons inſuring, with the place or places of his, her, or their abode, the ſum inſured, and the time for which the ſame ſhall be ſo inſured, and alſo the day of the month and the date of the year in which ſuch policy ſhall be iſſued: which ſaid account ſhall at all times be open for the inſpection of any perſon or perſons duly authorized under the hands and ſeals of the ſaid commiſſioners for the ſtamp duties, or the major part of them, to inſpect the ſame.

LXXIII. And be it further enacted, That all and every body and bodies politic and corporate, and other perſon or perſons who ſhall have any licenſe under this act, for any inſurance office, ſhall, from time to time, within the ſpace of two months after the twenty-fourth day of June, twenty-ninth day of September, twenty-fifth day of December, one thouſand ſeven hundred and eighty-eight, and the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, or at ſuch other times after the expiration of the ſaid two months, as may be appointed by the major part of the ſaid commiſſioners of the ſtamp duties, giving a previous publick notice of fourteen days or more, by advertiſement in the Dublin Gazette, deliver, or cauſe to be delivered to the ſaid commiſſioners, or to the perſon or perſons appointed by them to receive the ſame, at the head office of the ſaid

commiſſioners, true copies of the accounts herein before directed to be kept by ſuch licenſed inſurance office or offices, body or bodies politic or corporate, or ſuch other licenſed perſon or perſons, for the quarter which ſhall have been completed before ſuch day of delivery or notice, as the caſe ſhall be, and at the ſame time ſhall pay all ſuch ſum and ſums as ſhall appear to be due on ſuch accounts to the receiver-general for the time being, for receiving the ſaid duties for the uſe of your Majeſty, your heirs and ſucceſſors, at the ſaid head office, upon pain of forfeiting for every default in not delivering true copies of ſuch accounts, the ſum of five hundred pounds; and for every default in payment of the money due on ſuch account, double the amount of the ſaid monies due on the ſaid account at the time of ſuch default.

LXXIV. And whereas it is and hath been the cuſtom for publick notaries to note bills of exchange for non-payment or non-acceptance, and not proteſt the ſame in proper form of law, by which the payment of the duties upon ſaid noting or notarial act has been, and may be evaded: for remedy whereof, be it enacted, That every publick notary ſhall once in every two months, during the time aforeſaid, deliver to the ſaid commiſſioners of ſtamp duties, or ſome perſon authorized by them, at the head office to receive the ſame, a faithful and true account in writing, and upon oath, of all ſuch bills of exchange as aforeſaid, which ſhall have been noted by ſuch publick notary, and ſhall at the ſame time pay unto the receiver general of the ſtamp duties the ſum of two ſhillings and ſix pence for every ſuch bill of exchange which ſhall be ſo noted by them, over and above the duty payable to his Majeſty upon proteſting the ſame bill or bills, in caſe the owner or owners, holder or holders thereof ſhall at any time thereafter think proper to proteſt the ſame.

LXXV. And in caſe any publick notary or notaries ſhall neglect to account as aforeſaid, or to pay the duties aforeſaid, every ſuch publick notary or notaries ſhall for every ſuch neglect or default in delivering a true account of ſuch noting, forfeit and pay the ſum of five hundred pounds; and for every default of payment of the money due on ſuch account, double the amount of the monies due on ſuch account at the time of ſuch default.

LXXVI. And be it further enacted, That the ſaid receiver-general of the ſtamp duties at the head office, or other perſon or perſons duly appointed by the major part of the ſaid commiſſioners to receive the duties upon inſurances againſt loſs by fire, by this act impoſed, ſhall make an allowance to all and every perſon and perſons, body and bodies politic or corporate, ſo to be licenſed as aforeſaid reſpectively, for their own uſe and trouble in originally receiving the ſaid duties, and making out ſuch accounts as herein directed, after the rate of one ſhilling in the pound out of the monies by them accounted for and paid to ſuch receiver-general, or ſuch other perſon or perſons aforeſaid, according to the directions herein contained.

LXXVII. And to prevent frauds on your Majeſty, by perſons inſuring lottery tickets, by making a policy of inſurance, originally intended to inſure one ticket againſt the drawing of any particular day, ſerve for a policy of inſurance of ſuch ticket, or of any other ticket, againſt the drawing of another day, or other days: be it enacted, That in every ſuch policy of inſurance there ſhall be written the day of the drawing, againſt which the ticket deſcribed in ſuch policy is to be inſured, and the date of the contract or policy of inſurance, and ſuch policy ſhall be in the form following:

No.

Iriſh
or *Lottery for the year* 17
Britiſh

A. B.

A. B. *being actually poſſeſſed of the ticket numbered as above in the preſent* Iriſh *or Lottery, We the underwritten, in conſideration of* Britiſh *from him or her received, do promiſe to pay to him or her, or his or her aſſigns, the ſum of or to return him or her an undrawn ticket, in caſe the number belonging to the ſaid ticket be or be not drawn (or be or be not drawn a blank or prize, as the caſe may be) on the day of drawing of the preſent* Iriſh *or Lottery, and on no other day. Dated this day of* Britiſh 17

———'s Licenſed Lottery Office, No. Street. } For A. B. and C. D. Signed E. F.

And if any ſuch policy of inſurance be uſed for the inſuring of ſuch ticket, or of any other ticket, for any other day than the day ſo expreſſed in ſuch policy, or if there be any eraſure of, or any alteration of any day or date in ſuch policy, or of the number of the ticket therein contained, or if any policy for inſuring a lottery ticket be made in any other form than as aforeſaid, every ſuch policy ſhall be void, and the perſon or perſons licenſed to iſſue policies of inſurance at the office where ſuch policy ſhall be iſſued, and the perſon writing or iſſuing ſuch policy therein for him, her, or them, ſhall reſpectively forfeit the ſum of fifty pounds for every ſuch offence; and every ſuch perſon ſo offending, upon the view of any juſtice of the peace, or being thereof convicted by the oath of any credible witneſs before any juſtice of the peace, ſhall, by warrant under the hand and ſeal of ſuch juſtice, be committed to gaol until he or ſhe have paid the ſaid ſum of fifty pounds, and the licenſe granted to the perſon or perſons keeping ſuch lottery office, ſhall from ſuch conviction be deemed void to all intents and purpoſes whatſoever; and no officer appointed to ſtamp vellum, parchment, or paper, with any of the duties by this act impoſed, ſhall mark or ſtamp any vellum, parchment, or paper, intended to be uſed for any purpoſe referring or relating to any lottery eſtabliſhed in Great Britain or in this kingdom, with the duties hereby impoſed on policies of inſurance of lottery tickets, unleſs there be firſt printed on ſuch vellum, parchment, or paper, the form of words aforeſaid, upon pain of forfeiting for every ſuch offence the ſum of ten pounds, to be recovered by civil bill, to the uſe of the perſon who ſhall ſue for the ſame.

LXXVIII. And be it enacted, That it ſhall be a condition in the bond to be executed by perſons taking out licenſes to ſell, or otherwiſe deal in lottery tickets, and their ſureties, that ſuch perſon ſhall well and truly conform to, and obſerve all ſuch rules, regulations and proviſions, as by any act of Parliament then of force in this kingdom ſhall be required, relative to the inſuring of lottery tickets, ſo far as he, ſhe, or they ſhall be concerned therein.

LXXIX. And be it further enacted, That it ſhall and may be lawful to and for your Majeſty, your heirs and ſucceſſors, and to and for the lord lieutenant, or other chief governor or governors of this kingdom for the time being, out of the produce of the duties hereby granted, to cauſe ſuch ſum and ſums of money to be expended and paid, from time to time, for ſalaries and other incident charges, as ſhall be neceſſary in and for the receiving, collecting, levying, or managing of the ſaid duties, any thing in this act contained to the contrary notwithſtanding.

LXXX. And be it further enacted, That all and every the officer and officers who ſhall be concerned in the levying, collecting, and receiving the duties ariſing by this act, ſhall keep ſeparate and diſtinct accounts thereof, and that the ſeveral perſons employed to collect and levy the ſaid duties in the city or county of Dublin, ſhall pay the ſame in ſpecie into your Majeſty's treaſury, on the firſt Monday in every month, unleſs it be a holyday, and then the next day which ſhall not be a holyday; and the ſeveral perſons employed to levy and collect the ſaid duties in other parts of this kingdom, ſhall pay the ſame in like manner, and at the like times, to the ſeveral collectors of the inland exciſe of the reſpective diſtricts in which the ſame ſhall be received and collected; and ſuch collectors of inland exciſe are hereby authorized and required to receive and give receipts for the ſame without fee or reward, and to keep diſtinct accounts thereof; and every ſtamp officer ſhall in ſix days after his making any payment into your Majeſty's treaſury, or to any of the ſaid collectors, give notice of the amount of ſuch payments to the commiſſioners for managing the ſtamp duties; and if the ſaid officers, or any of them, ſhall neglect or omit to pay the duties ſo by him levied and collected at the time, or in manner aforeſaid, or ſhall detain any part of the monies by them collected and received, then for ſuch offence he or they ſhall be diſmiſſed from his or their employment, and be rendered incapable to ſerve your Majeſty, your heirs or ſucceſſors, and be charged with intereſt for the monies ſo detained in his and their hands, after the rate of twelve pounds *per centum per annum*, the ſame to be recovered by action, ſuit, information, or by any other of the means whereby debts may be recovered by your Majeſty, your heirs and ſucceſſors, from publick accountants or debtors.

LXXXI. And be it further enacted, That there ſhall be provided and kept in your Majeſty's treaſury, one book in which all monies that ſhall be paid into the treaſury by virtue of this act ſhall be entered and regiſtered apart and diſtinct from all other monies paid or payable to your Majeſty, your heirs and ſucceſſors, upon any account whatſoever.

LXXXII. And be it further enacted, That the comptroller of the duties hereby granted, ſhall certify once in every week to the accountant general the amount of the ſtamp duties paid by the diſtributors or other officers of the ſtamp duties, to the ſeveral collectors of the inland exciſe; and that every ſuch diſtributor ſhall likewiſe certify to the accountant general once in every month, the full amount of the ſums paid by him on account of the ſaid duties, to any collector or collectors of inland exciſe, ſpecifying the name of ſuch collector, and the reſpective times of payment, and the balance remaining in his hands; and if ſuch comptroller, or any ſuch diſtributor ſhall neglect to certify in manner aforeſaid, he ſhall forfeit the ſum of twenty pounds.

LXXXIII. And be it further enacted, That all ſuch collectors of inland exciſe, ſhall, as to all ſuch ſtamp duties ſo by them received, be ſubject and liable to the ſame mode of account, and the ſame regulations and rules as they are, and ſhall be ſubject to in reſpect of any other duties by them collected.

LXXXIV. And be it further enacted, That none of the duties granted by this act, ſhall be received or collected by, or paid to the ſaid commiſſioners for managing the ſtamp duties, and that the ſeveral perſons who have been, or ſhall be reſpectively employed in receiving, collecting or paying the ſeveral duties by this act, or any of the ſaid former acts granted, ſhall, when called upon for that purpoſe, exhibit their reſpective accounts of ſuch duties to the commiſſioners for taking impreſt accounts for the time being, or the major part of them, who ſhall and are hereby from time to time reſpectively authorized and required to examine upon oath the perſons who ſhall be employed in raiſing, receiving, or collecting the ſaid duties as to their accounts; as to the ſum or ſums of money which was,

or were by them, or any of them reſpectively raiſed, collected, or received within the time of ſuch their accounts, and likewiſe what part thereof was by them or any of them paid into the receipt of your Majeſty's exchequer, or to the collectors of the inland exciſe as aforeſaid, and in accounting before the ſaid commiſſioners, or the major part of them, they are to produce proper vouchers for any ſum or ſums of money ſo by them raiſed, received and paid; and the ſaid commiſſioners of impreſt accounts, or the major part of them, are hereby authorized and required finally to adjuſt and ſettle the ſaid accounts, and to give diſcharges to the ſaid ſeveral accountants.

LXXXV. And be it further enacted, That when the accounts of the money received for the ſaid ſeveral duties ſhall have been ſo audited, the ſame ſhall be ſigned by the ſaid commiſſioners of accounts, or the major part of them, and ſhall be at all times to the officers therein concerned, a full and ſufficient warrant and diſcharge to all intents and purpoſes.

LXXXVI. And be it further enacted, That all penalties and forfeitures impoſed by this act, unleſs otherwiſe directed, may be recovered by any perſon who ſhall ſue for the ſame by action of debt, bill, plaint, or information in any of your Majeſty's courts of record at Dublin, in which no eſſoign, protection, or wager of law, or more than one imparlance ſhall be allowed; one moiety thereof to the uſe of your Majeſty, and the other moiety to the uſe of the perſon ſuing for the ſame.

LXXXVII. And be it enacted, That a ſeparate and diſtinct account of all monies ariſing by the duties mentioned in the ſaid ſchedule, on licenſes to keep lottery offices, and on policies of inſurance of lottery tickets ſhall be kept by the ſeveral proper officers, and that the ſame or a ſufficient part thereof ſhall be paid and applied to defray the charges and expences of managing and drawing any lottery or lotteries in this kingdom, in ſuch manner as the lord lieutenant, or other chief governor or governors of this kingdom for the time being ſhall direct, and that the reſidue, if any, ſhall be applied towards defraying the expences of your Majeſty's government.

LXXXVIII. And be it further enacted, That a ſeparate and diſtinct account of a moiety of all monies ariſing by the duties on almanacks and calendars, and by the duty on Dublin directories mentioned in the ſaid ſchedule, ſhall be kept by the ſeveral proper officers, and that the ſame ſhall be applied by the vice-treaſurer, or vice-treaſurers, his, or their deputy or deputies, in the firſt place, towards the diſcharge of the intereſt of the ſum of three thouſand pounds granted laſt ſeſſion of parliament, by an act paſſed in the ſaid ſeſſion, entitled, *An act for granting the ſeveral ſums therein mentioned, for certain public uſes, and for the other purpoſes therein mentioned*, to the provoſt, fellows, and ſcholars of the college of the holy and undivided trinity of Queen Elizabeth near Dublin, for the purpoſes in the ſaid act mentioned, and that the reſidue thereof be applied towards defraying the neceſſary expences of your Majeſty's government.

LXXXIX. And be it further enacted, That neither the ſix pence *per* pound, nor any other fee ſhall be payable to, or be deducted, or received by the vice-treaſurer or vice-treaſurers, receiver or paymaſter general, clerk of the pells, or any other officer or officers of this kingdom for their uſe, for or on account of the iſſuing or payment of any ſum or ſums of money ariſing by, or which ſhall be received for or on account of the aids by this act granted, or of any payment to be made in purſuance of this act, but that the ſame ſhall be received and duly accounted for to your Majeſty, your heirs and ſucceſſors.

XC. And be it further enacted, That the aforeſaid ſchedule hereunto annexed, ſhall be deemed and taken to be a part of this act, to all intents and purpoſes.

A. D. 1788. Chap. 9.

A SCHEDULE of the ſeveral Duties to be paid on every Skin or Piece of Vellum, or Parchment, or Piece or Sheet of Paper, on which ſhall be engroſſed or written, or printed, any of the Articles, Matters, or Things therein ſet forth.

FOR every ſkin or piece of vellum, or parchment, or piece or ſheet of paper, on which ſhall be engroſſed, written, or printed, the following articles, the duties following ſhall be reſpectively paid:

ARTICLES.	DUTIES. £. s. d.
Any licenſe to keep a lottery office	100 0 0
Any diſpenſation to hold two eccleſiaſtical dignities or benefices, or both a dignity and a benefice, or any other diſpenſation or faculty from the lord archbiſhop of Armagh, or maſter of the faculties for the time being ——— ——— ———	9 0 0
Any grant or letters patent under the great ſeal of Ireland, of any honour, dignity, promotion, franchiſe, liberty or privilege to any perſon or perſons, bodies politick or corporate, or exemplification of the ſame, commiſſions of rebellion in proceſs always excepted ——— ——— ———	9 0 0
Any grant from his Majeſty, his heirs or ſucceſſors, of any ſum of money, exceeding two hundred pounds, which ſhall paſs the great ſeal of Ireland — — ———	9 0 0
Any grant of any office or employment which ſhall be above the value of two hundred pounds *per annum* ——— ———	9 0 0
Any admiſſion of any fellow of the college of phyſicians, or of any attorney, clerk, advocate, proctor, notary, or other officer or officers in any court whatſoever, except ſuch officer being an annual officer in any corporation or inferior court, whoſe office is under the value of ten pounds a year in ſalary, fees, or other perquiſites, or any appeal from the court of admiralty, or the prerogative court, or any archiepiſcopal court ——— ———	6 0 0
Any admiſſion of any ſtudent into the ſociety of King's-Inns	5 0 0
Any admiſſion of any barriſter into the Inns of Court ———	5 0 0
Any pardon (except the pardon paſſed in *forma pauperis*) of or for any crime or offence, or of any money or forfeiture whatſoever, or on which any warrant or reprieve, relaxation from any fines, corporal puniſhment, or other forfeiture — —	4 0 0
Any grant from his Majeſty, his heirs or ſucceſſors of any ſum of money not exceeding two hundred pounds, nor leſs than one hundred pounds, which ſhall paſs the great ſeal of Ireland ———	4 0 0
Any grant of any office or employment which ſhall be above the value of fifty pounds *per annum*, and under the value of two hundred pounds *per annum* ——— ——— —	4 0 0

Any

ARTICLES.	Duties. £. s. d.
Any grant of lands in fee, leaſe for years, or other grant or profit not herein particularly charged, that ſhall paſs the great ſeal of the exchequer (*cuſtodiam* leaſes excepted) — —	3 0 0
Any preſentation or donation which ſhall paſs the great ſeal of Ireland, or upon which any collation to be made by any archbiſhop or biſhop, or any preſentation or donation to be made by any patron whatſoever, of or to any beneficee, dignity, or ſpiritual or eccleſiaſtical promotion whatſoever, of the value of one hundred pounds a year	3 0 0
And if of the value of two hundred pounds a year, or upwards, the value to be aſcertained by the certificate of the archbiſhop or vicar-general of the dioceſe; provided always, That two or more benefices epiſcopally united, ſhall be deemed and taken to be one benefice only — — —	6 0 0
Any indenture for binding an apprentice to an attorney ——	2 0 0
Any admiſſion of any attorney into every court into which he ſhall be admitted an attorney —— —	4 0 0
Any commiſſion that ſhall be iſſued from any court whatſoever for taking affidavits —— —	1 0 0
Any exemplification of what nature ſoever, that ſhall paſs the ſeal of any court whatſoever —— —	0 15 0
Any inſtitution that ſhall paſs the ſeal of any archbiſhop, biſhop, chancellor, or other ordinary or eccleſiaſtical court whatſoever; provided, that an inſtitution to two or more benefices epiſcopally united, ſhall be conſidered as an inſtitution to a ſingle benefice —	0 15 0
Any conveyance, ſurrender of grants or offices, releaſe or other deed whatſoever, which ſhall be enrolled of record in any of the courts of the city of Dublin, or in any other court of record whatſoever	0 7 6
Any exemplification of a decree of the court of chancery under the great ſeal — — — —	0 7 6
Any ſentence that ſhall be given in the court of admiralty, or any attachment that ſhall be made out of the ſaid court of admiralty, or any relaxation of any ſuch attachment ——	0 7 6
Any writ of covenant for levying a fine — —	0 7 6
Any writ of entry for ſuffering a common recovery ——	0 7 6
Any commiſſion iſſuing out of any eccleſiaſtical court not herein before particularly charged —— —	0 7 6
Any warrant, monition, or perſonal decree in the court of admiralty, except in ſuits for payment of ſeamen's wages ——	0 7 6
Any probate of a will, or letters of adminiſtration for any eſtate above the value of thirty pounds, and not of the value of one hundred pounds —— —	0 5 0
If of the value of one hundred pounds, and not of the value of three hundred pounds — — —	0 10 0
If of the value of three hundred pounds, and not of the value of ſix hundred pounds —— —	1 0 0
If of the value of ſix hundred pounds, and not of the value of one thouſand pounds — — —	1 10 0
If of the value of one thouſand pounds, and upwards —	2 0 0

A. D. 1788. Chap. 9.

ARTICLES.	Duties. £. s. d.
Any writ of error, *certiorari*, or appeal, except to the delegates	0 5 0
Any receipt or other diſcharge for any legacy left by any will or other teſtamentary inſtrument, or for any ſhare or part of a perſonal eſtate, divided by force of the ſtatute of diſtributions, the amount whereof ſhall not exceed twenty pounds, except ſuch legacies as ſhall be left to the wife, children, or grand children, of the perſon making ſuch will or teſtamentary inſtrument, or ſhall be divided among them by force of the ſaid ſtatute —— ——	0 2 6
Where the amount thereof, ſhall be of the value of twenty pounds, and not amounting to two hundred pounds, except as aforeſaid	0 5 0
Where the amount thereof, ſhall be of the value of one hundred pounds and upwards, except as aforeſaid — — — —	1 0 0
Any recognizance conditioned for the payment of money, or performance of covenants, or agreements, ſtatute ſtaple, or ſtatute merchant, or entered of record in any court or office, except ſuch recognizances as ſhall be entered into by perſons applying for licenſes to ſell by retail, beer, ale, wine, ſtrong waters, or other liquors, which recognizances ſhall be conſidered as bonds, and ſhall pay accordingly — — — —	0 5 0
Any record of *niſi prius*, or *poſtea*, — — — — —	0 5 0
Every judgment whatſoever, which ſhall be ſigned by the maſter of any office, or his deputy, or ſecondary, or by any prothonotary, or his ſecondary, deputy or clerk, or any other officer belonging to any of the courts of the city of Dublin, who have power, or uſually do or ſhall ſign judgments — — — — — —	0 5 0
Any bill, anſwer, replication, rejoinder, interrogatories, depoſitions taken by commiſſioners, or any pleadings whatſoever in the courts of chancery or exchequer, ſave and except exceptions to anſwers filed in the ſaid courts — — — — — —	0 2 6
Any indenture, leaſe, or deed-poll not otherwiſe charged, except indentures of apprenticeſhip, where no apprentice fee ſhall be given, or if any be given, ſuch apprentice fee ſhall not exceed the ſum of ten pounds, and alſo except indentures for binding poor pariſh, or other poor children ſupported by publick or other charities, and alſo except indentures binding apprentices to attornies —	0 2 6
Any charter party, policy of inſurance, paſſport or any proteſt, procuration, letter of attorney, except warrants of attorney for judgments on bonds, or any other notarial act whatſoever ——	0 2 6
Every pamphlet or paper, not exceeding ſix ſheets in octavo, or not exceeding twelve ſheets in quarto, or twenty ſheets in folio, which ſhall be contained in one printed copy —— ——	0 2 0
Any admiſſion into any corporation or company ——	0 2 0
Any decree or diſmiſſion made by or in the courts of chancery or exchequer —— —— —— —— ——	0 1 6
Any writ of *habeas corpus* —— —— ——	0 1 0
Any ſpecial bail to be taken in any of the courts of the city of Dublin, or before any of the judges of the ſaid courts, or in any court whatſoever —— —— —— —— ——	0 1 0
Any common bail to be filed in any court whatſoever, and any appearance that ſhall be made on ſuch bail —— ——	0 1 0

ARTICLES.	Duties. £. s. d.	A. D. 1788. Chap. 9.
Any affidavit, except ſuch affidavits as ſhall be taken before the officers of his Majeſty's cuſtoms or exciſe, or any juſtice or juſtices of the peace, or before a magiſtrate of any corporation acting as a juſtice of the peace, or acting in any court of conſcience, or of ſummary juriſdiction, or before any judge of aſſize, or commiſſion of oyer and terminer relative to proſecutions on trials or indictments, or to civil bills, or that ſhall be made for the purpoſe of raiſing or accounting for public money, and except affidavits made relative to the hempen and linen manufactures, or to the payment of corn premiums, or made before the truſtees of any turnpike, relative to the roads or tolls of ſuch turnpikes, or affidavits made before the Dublin ſociety	0 1 0	
Any copy of ſuch affidavit which ſhall be read in any court whatſoever	0 0 2	
An original writ (except ſuch original upon which a writ of *capias* iſſues) ſubpœna, writ of *capias quominus*, writ of *dedimus poteſtatem*, to take anſwers, examine witneſſes, or appoint guardians, or any other writ whatſoever, or any other proceſs or mandate that ſhall iſſue out of or paſs the ſeal of any of the courts of the city of Dublin, or any other court whatſoever, holding plea where the debt or damages doth amount to forty ſhillings or above, or the thing in demand is of that value	0 1 0	
Any entry of any action in the mayor's, or ſheriff's courts of the city of Dublin, and in courts in all corporations, and other courts whatſoever, out of which no writs, proceſs, or mandate iſſue, holding plea where the debt or damages doth amount to forty ſhillings or above	0 1 0	
Any rule or order, except in caſes proſecuted upon indictments, or which relate to preſentments made or given in any of the courts at the city of Dublin, either courts of law or equity which ſhall be taken out	0 1 0	
Any copy of ſuch rules or orders, except in cauſes proſecuted upon indictments, or which relate to preſentments entered, or the copies of any other records or proceedings in any of the ſaid courts of the city of Dublin, not hereby otherwiſe charged	0 1 0	
Any citation or monition made in the prerogative court, or in any eccleſiaſtical court, or any libel or allegation, depoſition, anſwer, ſentence or decree, or any inventory exhibited in the prerogative court, or in any eccleſiaſtical court, or in the court of admiralty, or whereupon any copies of them reſpectively ſhall be engroſſed or written, except in ſuits for recovery of ſeamen's wages	0 1 0	
Any warrant of attorney, for entering judgment on any bond	0 1 0	
Any releaſe, contract, bond, or other obligatory inſtrument	0 1 0	
Any memorial of any deed, conveyance, will, or deviſe, which ſhall be regiſtered in the publick office for regiſtering ſuch memorials above all duties payable thereon	0 1 0	
Each and every exception or exceptions to any anſwer filed in any court of equity in this kingdom	0 1 0	

A. D. 1788. Chap. 9.

ARTICLES.	Duties. £. s. d.
And a further duty for the same, after the rate of one shilling for every ninety words which each and every such exception shall contain, over and above the first ninety words	0 1 0
And a further duty upon each and every such exception, over and above the first ten exceptions	0 2 6
And a further duty for the same, after the rate of two shillings and six pence for every ninety words which each and every such exception shall contain, over and above the first ninety words	0 2 6
Any copy of any will attested by the proper officer of the prerogative court, or any ecclesiastical court	0 0 2
Any insurance of a lottery ticket	0 0 6
Any declaration, plea, replication, rejoinder, demurrer, or other pleadings whatsoever, in any court of law, or any copy thereof	0 0 2
Any depositions taken in the court of chancery, or court of exchequer, except the paper drafts of such depositions taken by virtue of any commission before they are engrossed, which are not herein before charged	0 0 1
Any copy of any bill, answer, plea, demurrer, replication, rejoinder, interrogatories, depositions, or other proceedings whatsoever, taken in the court of chancery, or court of exchequer, or in any court of equity	0 0 1
Every almanack or calendar for any one particular year, or for any time less than a year, which shall be printed on one side only of any one sheet or piece of paper only	0 0 2
Every other almanack or calendar for any one particular year	0 0 4
Every almanack or calendar made to serve for several years, the respective rates of one penny	0 0 1
And two pence shall be paid for every such year as aforesaid	0 0 2
Every Dublin directory	0 0 2
Every paper containing public news, intelligence, or occurrence	0 0 1
Any instrument entitling any person or persons exporting any goods, wares or merchandizes, to any drawback or bounty on exporting the same	0 0 1
Any license for retailing wine, beer, ale spirits, or cider	0 0 1

A. D. 1788.

CHAP. X.

An Act for granting certain Aids, Duties, and Impoſitions, to His Majeſty, His Heirs and Succeſſors, for the Time therein mentioned, and for continuing the Effect of a Treaty of Commerce and Navigation concluded between His Majeſty and the Moſt Chriſtian King.

WHEREAS by a treaty of navigation and commerce concluded between your Majeſty and the moſt Chriſtian King, wines, beer, cutlery, hardware, cabinet-ware, and turnery, all works of iron, ſteel, copper and braſs, and all ſorts of cottons manufactured in the dominions of his moſt Chriſtian Majeſty in Europe; alſo woollens, whether knit or wove, including hoſiery, ſadlery, gauzes; alſo millinary made up of muſlin, lawn, cambrick, or gauze, of the manufacture of France, or of any place belonging to or under the dominion of his moſt Chriſtian Majeſty in Europe, alſo linens, cambricks, earthen ware, pottery, and porcelain, plate, glaſs, and glaſs ware, are to be imported into this kingdom on payment of certain duties as in the ſaid treaty is particularly ſtipulated and agreed upon: in order therefore to continue the effect of the ſaid treaty, and as a further ſupply towards the ſupport of your Majeſty's government, we your Majeſty's moſt dutiful and loyal ſubjects the commons of Ireland in Parliament aſſembled, do moſt humbly beſeech your Majeſty, that it be enacted, and be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine inclusive, all wines and linens being the produce or manufacture of France, imported into this kingdom, and all beer, cutlery, hardware, cabinet ware, and turnery, all works of iron, ſteel, copper and braſs, and all ſorts of cottons manufactured in the dominions of his moſt Chriſtian Majeſty in Europe, and woollens whether knit or wove, including hoſiery, ſadlery, gauzes, alſo millinary made up of muſlin, lawn, cambrick, or gauze of the manufacture of France, or of any place belonging to or under the dominion of his moſt Chriſtian Majeſty in Europe, alſo cambricks, earthen ware, pottery and porcelain, plate, glaſs, and glaſs ware, may be imported into this kingdom in any Britiſh or Iriſh built ſhip or veſſel owned, navigated, and regiſtered according to law, or in any French built ſhip or veſſel wholly owned by the ſubjects of his moſt Chriſtian Majeſty, and whereof the maſter and three-fourths of the mariners at the leaſt, are alſo ſubjects of his moſt Chriſtian Majeſty, from any port or place whatever in Europe belonging to or under the dominion of his moſt Chriſtian Majeſty, upon due entry of ſuch goods at the cuſtom-houſe in the port or place in this kingdom into which the ſame ſhall be reſpectively brought or imported, and on payment of the ſeveral and reſpective duties inſerted, deſcribed, and ſet forth in the ſchedule marked No. 1. hereunto annexed, previous to the unſhipping or landing of ſuch goods reſpectively, and there ſhall be raiſed, levied, collected, and paid unto your Majeſty, your heirs and ſucceſſors, on the importation of ſuch goods, wares, and merchandizes into this kingdom during the

Expired 25th March 1789.

A. D. 1788. Chap. 10.

time aforeſaid, the ſeveral duties reſpectively ſet forth in the ſaid ſchedule hereunto annexed, any law, cuſtom, or uſage to the contrary notwithſtanding, which ſeveral duties ſhall be paid down in ready money net, without any diſcount or allowance whatſoever for prompt payment, and ſhall be in lieu of all duties payable to your Majeſty, by any law or laws now of force in this kingdom.

II. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine inclusive, any ſort of French wine may be imported into this kingdom in quart bottles or flaſks, either for ſale or otherwiſe, any law, cuſtom, or uſage, to the contrary notwithſtanding.

III. Provided always, That nothing in this act contained ſhall extend, or be conſtrued to extend, to permit or allow the importation of any French cambricks or lawns, otherwiſe than in ſhips or veſſels of the burden of ſixty tons or upwards, and in bales, caſes, or boxes, covered with ſackcloth or canvas, each of which bales, caſes, or boxes, ſhall contain one hundred whole pieces, or two hundred demi or half pieces of ſuch cambricks or lawns, or the importation of any French wines in bottles or flaſks, other than in packages, each of which ſhall contain at the leaſt three dozen quart bottles or flaſks, and in caſe any French cambricks or lawns, or any French wines in bottles or flaſks ſhall be imported in any other form or manner, or in any leſs quantity than as aforeſaid, the ſame ſhall be, and are hereby declared to be forfeited, and ſhall and may be ſeized by any officer or officers of the revenue.

IV. And whereas it is ſtipulated in the ſaid treaty of navigation and commerce, that all articles of the growth, product, or manufacture of the dominions of the two ſovereigns in Europe, not included in the ſixth article of the ſaid treaty, ſhall be mutually imported on payment of duties as low as are payable on the importation of like articles from any other European nation: and whereas all ſuch articles included in the ſaid ſixth article of the ſaid treaty, ſo far as the ſame relates to this kingdom are contained in the ſchedule hereunto annexed: be it enacted, That for and upon all articles the growth, produce, or manufacture of France, or of any place belonging to, or under the dominion of his moſt Chriſtian Majeſty in Europe, not mentioned in the ſaid ſchedule, which ſhall be imported into this kingdom during the time aforeſaid, directly from France, or from any place belonging to, or under the dominion of his moſt Chriſtian Majeſty in Europe, no higher duties ſhall be raiſed, levied, and paid unto your Majeſty, your heirs and ſucceſſors, than are payable on the importation of the like articles from any other foreign European nation imported into this kingdom, any law, uſage, or cuſtom to the contrary notwithſtanding.

V. Provided always, That if any of the wines mentioned in the ſaid ſchedule hereunto annexed, upon which the duties hereby granted are charged upon the importation thereof, ſhall after payment thereof, be again exported by any merchant or merchants to any place, except the Britiſh ſettlements on the coaſt of Africa, or the Britiſh plantations in America or the Weſt Indies, within three years after the importation thereof, and if due proof be firſt made by certificate from the proper officer of the due entry and payment of the ſaid duties, and that all other requiſites have been performed which are by law required to be performed for obtaining drawbacks, that then the ſeveral drawbacks upon the ſaid wines in the ſchedule hereunto annexed marked No. 2, reſpectively mentioned, ſhall without any delay or reward, be repaid for each ton thereof, and ſo in proportion for any greater or leſs quantity, unto ſuch merchant or merchants ſo exporting the ſame, within one month after demand thereof, any thing herein contained to the contrary notwithſtanding.

VI. And be it further enacted, That the value of ſuch goods, wares, or merchandizes, according to which the duties hereby impoſed and aſcertained, and ſet forth in the ſaid ſchedule (No. 1.) hereunto annexed, are to be anſwered, levied, collected, and paid, ſhall in all caſes be taken to be ſo much as ſuch imported goods, wares, or merchandizes reſpectively are really worth at the port of importation, and that ſuch value and price ſhall be aſcertained by the declaration of the importer or proprietor of ſuch goods, or his known agent or factor, in manner and form following, that is to ſay,

I A. B. do hereby declare, that the goods mentioned in this entry, and contained in the packages, (here ſpecifying the ſeveral packages, and deſcribing the ſeveral marks and numbers, as the caſe may be) are of the growth, production, or manufacture (as the caſe may be) of and that I am the importer or proprietor thereof, or that I am duly authorized by C. D. the importer or proprietor thereof, (as the caſe may be) and I do enter the ſame at the value of

Witneſs my hand

Day of

(A. B.)

The above declaration ſigned the day of

in the preſence of

Which declaration ſhall be written on the warrant of the entry of ſuch goods, wares, or merchandizes, and ſhall be ſubſcribed with the name of the importer or proprietor thereof, or his known agent or factor, in the preſence of one of the principal officers of the revenue of the port of importation, who ſhall certify the ſame under his hand, and ſuch declaration ſo made and ſigned ſhall be to all intents and purpoſes whatſoever, of the ſame force and effect, and the importers or proprietors of ſuch goods, wares, or merchandizes, ſhall be in every reſpect bound by ſuch declaration, as fully and effectually as if the value of ſuch goods, wares, or merchandizes, had been as heretofore aſcertained by the oath or affirmation of ſuch importer or proprietor; and if upon view and examination thereof by the proper officers of the revenue, it ſhall appear to them that ſuch goods, wares, or merchandizes, or any of them, are not valued according to the true price or value thereof, and according to the true intent and meaning of this act, that then and in ſuch caſe it ſhall and may be lawful for the ſaid officers of your Majeſty's revenue, as ſoon as conveniently may be, and without any unneceſſary delay, to take and detain ſuch goods, wares, and merchandize, and to cauſe the ſame to be carried and conveyed into your Majeſty's warehouſe, or otherwiſe properly ſecured at the port of importation, for the uſe and benefit of your Majeſty, and the commiſſioners of the revenue, or any three of them, are hereby reſpectively empowered to direct the collector of the port in this kingdom into which ſuch goods, wares, or merchandize may have been imported, to pay out of any money in his or their hands applicable to the ſame, to the importer or proprietor of ſuch goods, wares, or merchandize, the value thereof ſo aſcertained as aforeſaid, together with an addition of ten pounds *per centum* thereon; and alſo the duties paid on the importation of ſuch goods, but without any further allowance either on account of freight or any other charge or expence whatever, which payment the ſaid commiſſioners of your Majeſty's revenue are hereby directed to cauſe to be made within fifteen days after the ſaid goods ſhall have been ſo taken and detained.

VII. And be it further enacted, That ſuch payment ſo made to the importer or proprietor of ſuch goods, wares, or merchandize reſpectively ſhall be deemed and taken to be in full ſatisfaction for the ſame, to all intents and purpoſes as if the

A. D. 1788. Chap. 20.

ſaid goods, wares, or merchandize reſpectively had been regularly ſold; and it ſhall and may be lawful for the ſaid commiſſioners, whether the value of the goods, wares, or merchandize ſo reſpectively aſcertained as aforeſaid, together with the addition of ten pounds *per centum* thereon; and alſo of the duties paid on the importation thereof be demanded or not, to cauſe the ſaid goods, wares, or merchandize reſpectively to be fairly and publickly ſold to the beſt advantage; and in caſe there ſhall be any overplus remaining from the produce of ſuch ſale, after deducting the value ſo aſcertained as aforeſaid, together with the addition of ten pounds *per centum* thereon, and of the duties paid on the importation thereof; and alſo the charges ariſing from the warehouſing and ſale of ſuch goods, the ſaid commiſſioners ſhall and may order one moiety of ſuch overplus to be paid to the ſeveral and reſpective officers of the revenue concerned in the view and examination of ſuch goods, wares, or merchandize, as an encouragement for the faithful diſcharge of their duty, and the other moiety of ſuch overplus, together with the amount of the value of the goods ſo aſcertained as aforeſaid, with the addition of ten pounds *per centum*, and alſo of the duties paid on the importation thereof, ſhall be paid into the hands of the collector of the port within which the ſaid goods ſhall have been ſold for the uſe of your Majeſty, but in caſe it ſhall ſo happen, that the produce of ſuch ſale, after deducting the charges ariſing from the warehouſing, ſecuring, or ſale of ſuch goods, ſhall not amount to ſo much as the value of ſuch goods ſo aſcertained as aforeſaid, with the addition of ten pounds *per centum* thereon, and of the duties paid on the importation thereof, that then and in ſuch caſe the whole produce of the ſale of ſuch goods, after deducting the charge ariſing from the warehouſing, ſecuring, and ſale thereof, ſhall be paid to the collector of the port within which ſuch goods ſhall have been ſo ſold, for the uſe of your Majeſty.

VIII. And be it further enacted, That whatever money ſhall be paid into the hands of any ſuch collector on account of the produce of ſuch ſale, ſhall be by him accounted for in like manner as if ſuch money had been received by him for or on account of the duties hereby granted.

IX. And be it further enacted, That the proper officer or officers, do keep a ſeparate and diſtinct account of the ſeveral articles upon which duties are impoſed by this act, which ſhall be imported, whereon the hereditary duties are or ſhall be changed, altered, or removed by this act, and that he or they do regularly enter what thoſe hereditary duties would have amounted to on ſuch articles ſo imported if the ſame were to have continued payable thereon, and that ſo much money ariſing from the ſeveral aids and duties impoſed by this act, as the ſaid hereditary duties would have ſo amounted to, ſhall be regularly and duly placed to the account of your Majeſty's hereditary revenue.

X. And be it further enacted, That the ſeveral and reſpective duties, rates, and impoſitions hereby granted, ſhall be raiſed, anſwered, collected, and paid unto your Majeſty, your heirs and ſucceſſors, during the time aforeſaid, in like manner, except as to bonding the ſame, or any allowance for diſcount or prompt payment; and all forfeitures hereby impoſed, ſhall be ſued for and recovered by ſuch ways, means, and methods, and by ſuch rules and directions, and with ſuch powers as are appointed, directed, and expreſſed, for raiſing, anſwering, collecting, and paying duties, and ſuing for and recovering forfeitures, in and by an act made in this kingdom in the fourteenth and fifteenth years of his late Majeſty Charles the ſecond, entitled, *An act for the ſettling of the exciſe or new impoſt upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted*, or by any other law now of force relative to the revenue of exciſe in this kingdom, as fully and effectually to all intents and purpoſes, as if the ſame were particularly mentioned, ſpecified, and enacted in the body of this preſent act, with the like

remedy

remedy of appeal to and for the party aggrieved, as in and by the ſaid act of exciſe, or any other law or laws now in being, relative to the duty of exciſe is provided.

XI. And be it further enacted, That the ſix pence *per* pound, and all other fees which ſhall or may be payable to the vice treaſurer or vice-treaſurers, receiver or paymaſter-general, clerk of the pells, or any other officer or officers of this kingdom, upon iſſuing or payment of any ſum or ſums of money which ſhall or may ariſe out of, or ſhall or may be received for or on account of the ſeveral duties and aids hereby granted to your Majeſty, ſhall be applied by the ſaid vice-treaſurer or vice-treaſurers, receiver or paymaſter general, for the uſe of your Majeſty, your heirs and ſucceſſors, in aid and addition to the duties hereby granted, and ſhall be duly accounted for by him or them.

XII. And be it further enacted, That the ſaid ſchedules herein before mentioned, and which are hereunto annexed, ſhall be deemed and taken as part of this act, to all intents and purpoſes whatſoever.

No. 1.

A SCHEDULE of the Duties to be paid on certain Goods, Wares, and Merchandize, being of the Growth, Produce, or Manufacture of the *European* Dominions of His Moſt Chriſtian Majeſty, which ſhall be imported into this Kingdom, from the Twenty-fifth Day of *March*, One thouſand ſeven hundred and eighty-eight, to the Twenty-fifth Day of *March*, One thouſand ſeven hundred and eighty-nine inclusive, to be paid down in ready Money net, without Diſcount or Allowance, and to be in Lieu and full Satisfaction of all Duties of Cuſtoms and Exciſe payable thereon, by Virtue of any Act or Acts of Parliament heretofore made in this Kingdom.

WINES, being the produce or manufacture of the European dominions of his moſt Chriſtian Majeſty, which ſhall be imported.

	DUTY. £. s. d. 20ths.
The ton containing 252 gallons.	
If filled and imported, Subject to aliens duty,	36 4 10 4
Not ſubject to aliens duty,	35 0 4 4
If unfilled and imported, Subject to aliens duty,	33 14 1 4
Not ſubject to aliens duty,	32 12 0 12
And ſo in proportion for any greater or leſs quantity.	
BEER, of the manufacture of the European dominions of his moſt Chriſtian Majeſty, imported directly from thence into this kingdom, in ſhips of the built of either country, or Britiſh built, owned and navigated according to law, for every one hundred pounds of the value thereof —— ——	30 0 0
And ſo in proportion for any greater or leſs value.	
——Of the manufacture of the European dominions of his moſt Chriſtian Majeſty, imported directly from thence into this kingdom, in ſhips of the built of either country, or Britiſh built, owned and navigated according to law, for and upon every thirty two gallons thereof, a further duty of —— ——	0 4 1
And ſo in proportion for any greater or leſs quantity.	
CABINET WARE, TURNERY, and MUSICAL INSTRUMENTS, of the manufacture of the European dominions of his moſt Chriſtian Majeſty, imported into this kingdom directly from thence, in ſhips of the built of either country, or Britiſh built,	

	DUTY. £. s. d.	A. D. 1788. Chap. 10.
built, owned and navigated according to law, for every one hundred pounds value thereof —— ——	10 0 0	
And ſo in proportion for any greater or leſs value.		
ARTICLES made of iron and ſteel ſeparately or mixed, or worked or mounted with other ſubſtances, ſuch articles not exceeding in their value two pounds fourteen ſhillings and two pence Iriſh currency the hundred weight, being of the manufacture of the European dominions of his moſt Chriſtian Majeſty, and imported directly from thence into this kingdom, in ſhips of the built of either country, or Britiſh built, owned and navigated according to law, for every one hundred pounds of the value thereof ——	5 0 0	
And ſo in proportion for any greater or leſs value.		
ARTICLES made of iron and ſteel ſeparately or mixed, or worked or mounted with other ſubſtances, and exceeding in their value two pounds fourteen ſhillings and two pence Iriſh currency the hundred weight; and all buckles, buttons, knives, or ſciſſars, and all other articles of hardware or cutlery, and all articles made of copper or braſs, ſeparately or mixed, or worked or mounted with other ſubſtances, all ſuch articles being of the manufacture of the European dominions of his moſt Chriſtian Majeſty, and imported directly from thence into this kingdom, in ſhips of the built of either country, or Britiſh built, owned and navigated according to law, for every one hundred pounds value thereof —— ——	10 0 0	
And ſo in proportion for any greater or leſs value.		
MANUFACTURES of cotton, whether knit or wove, including hoſiery, being of the manufacture of the European dominions of his moſt Chriſtian Majeſty, and imported directly from thence into this kingdom, in ſhips of the built of either country, or Britiſh built, owned and navigated according to law, for every one hundred pounds value thereof —— ——	12 0 0	
And ſo in proportion for any greater or leſs value.		
WOOLLEN MANUFACTURES of all ſorts, whether knit or wove, including hoſiery, being of the manufacture of the European dominions of his moſt Chriſtan Majeſty, and imported directly from thence into this kingdom, in ſhips of the built of either country, or Britiſh built, owned and navigated according to law, for every one hundred pounds of the value thereof ——	12 0 0	
And ſo in proportion for any greater or leſs value.		
CAMBRICKS, of the manufacture of the European dominions of his moſt Chriſtian Majeſty, imported directly from thence into this kingdom, in ſhips of the built of either country, or Britiſh built, owned and navigated according to law, *viz.*		
The demi piece not exceeding ſeven yards, and three quarters of a yard in length, and not exceeding ſeven eighths of a yard in breadth, or not being above the value of two pounds fourteen ſhillings and two pence Iriſh currency ——	0 5 5	
And ſo in proportion for any greater quantity.		
The demi piece of ſeven yards and three quarters in length, exceeding ſeven eighths of a yard in breadth, or being above the		

	DUTY. £.	s.	d.	20ths.
value of two pounds fourteen ſhillings and two pence Iriſh currency, for every one hundred pounds of the value of all ſuch cambricks ſo imported in demi pieces	10	0	0	
And ſo in proportion for any greater or leſs value.				
LAWNS of the manufacture of the European dominions of his moſt Chriſtian Majeſty, imported directly from thence into this kingdom, in ſhips of the built of either country, or Britiſh built, owned and navigated according to law, *viz.*				
The demi piece not exceeding ſeven yards and three quarters of a yard in length, and not exceeding one yard and one quarter of a yard in breadth, or not being above the value of two pounds fourteen ſhillings and two pence Iriſh currency —— ——	0	5	5	
And ſo in proportion for any greater quantity.				
The demi piece of ſeven yards and three quarters of a yard in length, exceeding one yard and one quarter of a yard in breadth, or being above the value of two pounds fourteen ſhillings and two pence Iriſh currency, for every one hundred pounds of the value of all ſuch lawns ſo imported in demi pieces	10	0	0	
And ſo in proportion for any greater or leſs value.				
GAUZES of all ſorts, of the manufacture of the European dominions of his moſt Chriſtian Majeſty, which ſhall be imported in ſhips of the built of either country, or Britiſh built, owned and navigated according to law, for every one hundred pounds of the value thereof	10	0	0	
And ſo in proportion for any greater or leſs value.				
PORCELAIN, EARTHEN WARE, and POTTERY, of the manufacture of the European dominions of his moſt Chriſtian Majeſty, which ſhall be imported directly from thence into this kingdom, in ſhips of the built of either country, or Britiſh built, owned and navigated according to law, for every one hundred pounds value thereof	12	0	0	
And ſo in proportion for any greater or leſs value.				
LINEN, of the manufacture of the European dominions of his moſt Chriſtian Majeſty, which ſhall be imported into this kingdom, *viz.*				
Damaſk tabling, the yard ——	0	0	10	$11\frac{11}{17}$
Damaſk towelling and napkining, the yard —	0	0	3	$19\frac{11}{17}$
Diaper tabling, the yard ——	0	0	6	$12\frac{8}{17}$
Diaper towelling and napkining, the yard	0	0	2	$4\frac{8}{17}$
Diaper napkins, the dozen ——	0	3	3	$14\frac{8}{17}$
Linen, of the manufacture of the European dominions of his moſt Chriſtian Majeſty, which ſhall be imported, not otherwiſe enumerated or deſcribed, for each ell thereof —— —— ——	0	0	4	$8\frac{4}{17}$
Sail cloth of the manufacture of the European dominions of his moſt Chriſtian Majeſty, which ſhall be imported, for every one hundred pounds value thereof	11	0	8	
And ſo in proportion for any greater or leſs value.				

	DUTY. £. s. d.
PLATE GLASS, and GLASS WARE, of the manufacture of the European dominions of his moſt Chriſtian Majeſty, which ſhall be imported directly from thence in ſhips of the built of either country, or Britiſh built, owned and navigated according to law, for every one hundred pounds of the value thereof —— —— ——	12 0 8
And ſo in proportion for any greater or leſs value.	
SADLERY of the manufacture of the European dominions of his moſt Chriſtian Majeſty, which ſhall be imported directly from thence in ſhips of the built of either country, or Britiſh built, owned and navigated according to law, for every one hundred pounds value thereof —— ——	15 0 0
And ſo in proportion for any greater or leſs value.	
MILLINERY made up of muſlin, lawn, cambrick, or gauze of any kind, or of any other article herein before mentioned, being of the manufacture of the European dominions of his moſt Chriſtian Majeſty, which ſhall be imported directly from thence in ſhips of the built of either country, or Britiſh built, owned and navigated according to law, for every one hundred pounds of the value thereof —— ——	12 0 0
And ſo in proportion for any greater or leſs value.	
—— If any other article not herein before mentioned, which may be legally imported into this kingdom, ſhall be uſed in ſuch millinery, duties ſhall be paid thereon, as low as are or may be payable on the like articles imported from any other foreign European nation.	

No. 2.

A SCHEDULE of the Drawbacks upon every Ton of *French* Wine exported to any Place except the *Britiſh* Settlements on the Coaſt of *Africa*, or the *Britiſh* Plantations in *America* or the *Weſt Indies*, as the ſame has been imported, Filled or Unfilled, ſubject to Aliens Duty, or otherwiſe, if the ſame ſhall be regularly exported within Three Years after the Importation thereof: The ſaid Drawbacks to be in Lieu and full Satisfaction of all Drawbacks payable by any Act of Parliament heretofore made in this Kingdom.

Not having paid Aliens Duty.								Having paid Aliens Duty.							
Filled.				Unfilled.				Filled.				Unfilled.			
l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.
31	10	4	4	29	9	0	12	31	11	6	4	29	10	1	4

A. D. 1788.

CHAP. XI.

An Act for Licenſing Hawkers and Pedlars, Petty Chapmen, and other Perſons.

Expired 25 March 1789.

FOR the better ſupport of your Majeſty's government, and towards defraying the expences of the ſame in this kingdom: we the commons of Ireland in Parliament aſſembled, have reſolved to grant unto your Majeſty the ſeveral rates and duties herein after mentioned: be it therefore enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine inclusive, there ſhall be anſwered and paid to your Majeſty, your heirs and ſucceſſors, by every hawker, pedlar, petty chapman, or other trading perſon going from town to town, or to other men's houſes, fairs, marts or markets, and travelling either on foot, or with horſe or horſes, aſs or aſſes, mule or mules, or other beaſt or beaſts or otherwiſe, in this kingdom (except as herein after mentioned) or otherwiſe carrying to ſell, or expoſing to ſale any goods, wares, or merchandizes whatſoever (except as herein after mentioned) and all travelling tinkers, ſmiths, and caſters of iron and metal, and all perſons hawking about tea, or coffee for ſale, a duty of forty ſhillings; and that every ſuch perſon ſo travelling with any horſe or horſes, aſs or aſſes, mule or mules, or other beaſt or beaſts, bearing or drawing burthen, during the time aforeſaid, ſhall pay the ſum of forty ſhillings for each horſe, aſs, mule, or other beaſt, bearing or drawing burthen, he or ſhe ſhall ſo travel with, or cauſe to be uſed for the purpoſe of carrying or drawing his, her, or their goods, wares, or merchandizes, over and above the ſaid firſt mentioned duty of forty ſhillings; which ſaid rates and duties ſhall be collected by ſuch perſon and perſons, and in ſuch manner, and by ſuch ways and means, as the duty payable for licenſes to keep ale houſes, is raiſed and collected by virtue of an act made in this kingdom in the thirty-third year of the reign of his late Majeſty King George the ſecond, entitled, *An act for regulating the collection of his Majeſty's revenue, and for preventing of frauds therein, and for repealing an act made the laſt ſeſſion of parliament*, entitled, *An act for continuing and amending ſeveral laws heretofore made relating to his Majeſty's revenue, and for the more effectual preventing of frauds in his Majeſty's cuſtoms and exciſe, and the ſeveral acts and ſtatutes, which are mentioned in the ſaid act, and continued thereby*, as fully to all intents and purpoſes as if the proviſions in the ſaid act for that purpoſe were particularly mentioned and expreſſed, and enacted again in the body of this preſent act.

II. And be it enacted, That every hawker, pedlar, petty chapman, and other perſon or perſons as aforeſaid, ſhall before he or ſhe ſhall hawk, trade, or travel as aforeſaid, deliver, or cauſe to be delivered to the collector of exciſe of the diſtrict where he or ſhe ſhall reſide or dwell, a note in writing under his or her hand, or under the hand of ſome perſon by him or her authorized in that behalf, how or in what manner he or ſhe intends to hawk, travel, and trade, whether on foot, or with one or more horſe or horſes, aſs or aſſes, mule or mules, or other beaſt or beaſts, bearing or drawing burthen, and thereupon a licenſe or licenſes

ſhall be granted by ſuch collector unto him or her for his or her ſo hawking, travelling, and trading, for which he or ſhe ſhall thereupon pay or cauſe to be paid for ſuch licenſe unto ſuch collector the duty herein before directed to be payable for the ſame, which licenſe ſhall be in force until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, and no longer.

III. And be it enacted, That it ſhall and may be lawful to and for the ſaid collectors of the ſeveral diſtricts in this kingdom reſpectively, and they are hereby reſpectively directed, appointed and required, upon the receipt of the duty herein before mentioned, to grant one or more licenſe or licenſes, under their reſpective hands, to every hawker, pedlar, petty chapman, or other perſon paying ſuch duty as aforeſaid, according to the terms and directions of this act, and the ſaid collectors are hereby required to inſert in ſuch licenſes as they ſhall ſo iſſue or grant, the ages, places of abode, and a particular deſcription of the perſon to whom ſuch licenſe ſhall be granted purſuant to this act, and to number each licenſe, and keep particular entries of ſuch deſcriptions and licenſes, for each of which licenſes there ſhall be taken by ſuch collectors for their own uſe, the ſum of one ſhilling and no more, unleſs ſuch hawker, pedlar, or petty chapman, ſhall travel with horſe, aſs, mule, or other beaſt bearing or drawing burthen, and in that caſe there ſhall be paid to ſuch collectors for their own uſe, for each of ſuch licenſes for horſes, aſſes, mules, or other beaſts of burthen, the ſum of two ſhillings and no more, over and above the duties aforeſaid, any law or uſage to the contrary notwithſtanding; and that the ſaid collectors ſhall keep ſeparate and diſtinct accounts of the duties hereby granted, and pay the money ariſing therefrom into the receipt of your Majeſty's exchequer, in like manner as other monies received by them for the uſe of your Majeſty.

IV. And be it enacted, That the ſaid collectors ſhall be accountable to your Majeſty for the duties hereby granted, and ſhall be ſubject to the like penalties for not rendering a true account thereof, and not paying the ſame in manner before mentioned, as they are and ſtand liable unto for not rendering a true account of other monies received by them for the uſe of your Majeſty.

V. And be it enacted, That if any perſon or perſons whatſoever ſhall forge or counterfeit, or cauſe to be forged or counterfeited, any licenſe for any of the purpoſes aforeſaid, or travel with ſuch forged or counterfeited licenſe, knowing the ſame to be forged or counterfeited, ſuch perſon ſhall forfeit the ſum of fifty pounds, one moiety thereof to your Majeſty, and the other moiety to him who ſhall proſecute or ſue for the ſame, to be recovered by action of debt, bill, plaint, or information, in any of your Majeſty's courts of record at Dublin, in which no eſſoign, protection, or wager of law, or more than one imparlance, ſhall be allowed, and that ſuch perſon ſhall be ſubject to ſuch other pains and penalties as may be inflicted on perſons for forgery.

VI. And be it enacted, That all goods, wares, and merchandizes, which ſhall be carried, ſold, or expoſed to ſale by any hawker, pedlar, or petty chapman, or other trading perſon, in reſpect whereof, or of any of them, he or ſhe ſhall be ſubject to the duty aforeſaid, and for ſelling of which he, ſhe, or they ſhall not have his, her, or their licenſe for ſo trading as aforeſaid, ready to produce, or ſhall not upon demand of any officer of your Majeſty's revenue produce ſuch licenſe, ſhall be forfeited, and ſhall and may be ſeized by any ſuch officer; and that if any ſuch hawker, pedlar, petty chapman, or other perſon, from and after the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, be found trading as aforeſaid, or ſelling or expoſing to ſale, or carrying to ſell, any goods, wares, or merchandizes, without or contrary to, or not warranted by ſuch licenſe or licenſes, ſuch perſon ſhall for every ſuch offence forfeit the ſum of five pounds; and that if any ſuch perſon ſo trading, upon demand made by any

any revenue officer, or by any juſtice of the peace, mayor, conſtable, or other officer of the peace of any county, city, town corporate, or borough, where he or ſhe ſhall ſo trade, ſhall not produce and ſhew immediately unto ſuch perſon or perſons as aforeſaid ſo demanding the ſame, his or her licenſe or licenſes for ſo trading, that then every ſuch perſon ſo offending ſhall forfeit the ſum of forty ſhillings, to be levied by diſtreſs and ſale of the offenders goods by warrant under the hand and ſeal of any juſtice of the peace, the ſame to be paid to the informer, and for non-payment thereof, ſuch offender ſhall be committed to the common gaol, or houſe of correction for any time not exceeding three weeks, nor leſs than ten days.

VII. And be it enacted, That if any conſtable ſhall refuſe or neglect upon demand, or upon his own view, to be aiding and aſſiſting in the execution of this act, being thereunto required, every ſuch conſtable being thereof convicted by oath of one or more credible witneſs or witneſſes, before any juſtice of the peace for the county, or place where ſuch offence ſhall be committed, ſhall forfeit for every ſuch offence contrary to this act, the ſum of forty ſhillings, to be levied by diſtreſs and ſale of the offenders goods by warrant under the hand and ſale of ſuch juſtice, the ſame to be paid to the perſon who ſhall proſecute for the ſame, and for non-payment thereof, ſuch offender ſhall be committed to the common gaol or houſe of correction for any time not exceeding three weeks, nor leſs than ten days.

VIII. Provided always, and be it enacted, That this act, or any thing herein contained, ſhall not extend to prohibit any perſon or perſons, other than and except travelling tinkers, who are workers, manufacturers or makers of any goods or wares within this kingdom, or his or their wife or wives, apprentice or apprentices, from carrying abroad, expoſing to ſale, and ſelling any of the ſaid goods or wares made or manufactured by him or them, his or their wife or wives, apprentice or apprentices, journeyman or journeymen, and no other, in any public fairs, markets, or elſewhere, or any cooper, glazier, plumber, or harneſs-maker, from going about in order to exerciſe their proper trades reſpectively, or from carrying with him or them neceſſary materials for exerciſing the ſame reſpectively, ſo as ſuch perſon or perſons ſhall not at the ſame time carry any other thing for ſale, nor to ſubject any perſon or perſons who ſhall carry raw manufactured or unmanufactured wool, woollen or worſted goods, from one part of the kingdom to another, or expoſe the ſame to ſale in any fair, market, or other place in this kingdom, to any of the duties or penalties herein before mentioned, ſo as ſuch perſon or perſons ſhall not at the ſame time carry or expoſe to ſale any other goods, wares, or merchandizes, except the ſaid laſt mentioned goods reſpectively, nor to prohibit or reſtrain any perſon or perſons from ſelling or expoſing to ſale in any place or places whatſoever, any flax, tow, hemp, flaxen yarn, hempen yarn ticken, plain, ſtriped, chequered, painted, or ſtained linens, buckrams, canvas, cottons, or cotton and linen mixed, ſo as ſuch wool, woollen or worſted goods, flax, tow, hemp, yarn, tickens, linen, buckram, canvas, cottons, or cotton and linen mixed, be of the growth or manufacture of Ireland, and that ſuch perſon or perſons ſhall not at the ſame time carry or expoſe to ſale any other goods, wares, or merchandizes, except ſuch flax, tow, hemp, yarn, tickens, linens, buckrams, canvas, cottons, or cotton and linen mixed as aforeſaid.

IX. Provided alſo, and be it enacted, That this act, or any thing herein contained, ſhall not extend to ſubject any perſon or perſons who ſhall carry any pots or griddles made of caſt iron or metal from one part of the kingdom to another, to expoſe the ſame to ſale in any fair, market, or other place in this kingdom, to the payment of any greater duty than the ſum of forty ſhillings in the whole, though ſuch perſon or perſons ſhall or may travel with one or more horſe or

horſes, or other beaſt or beaſts drawing or bearing burthen, ſo as ſuch perſon or perſons ſhall not at the ſame time carry or expoſe to ſale, any other goods, wares, or merchandizes, except the ſaid pots and griddles made of caſt iron or metal.

X. Provided alſo, and be it enacted, That this act, or any thing herein contained ſhall not extend, or be conſtrued to extend to give any power for licenſing any hawker, pedlar, or petty chapman, to ſell or expoſe to ſale any wares or merchandizes in any city, borough, town corporate, or market town within this realm, any otherwiſe than he or ſhe might have done before the making of this act, any thing herein contained to the contrary notwithſtanding.

XI. And be it enacted, That if any queſtion ſhall ariſe whether any goods, wares, or merchandizes, ſeized by virtue of this act, are of the growth or manufacture of this kingdom, the proof that they were of ſuch growth or manufacture, ſhall lie on the owner or claimer of ſuch goods, and not on the officer who ſhall ſeize the ſame.

XII. And be it enacted, That all perſons who ſhall privately, or otherwiſe, convey and carry goods, wares, and merchandizes, in reſpect whereof they ſhall be chargeable with the duty aforeſaid, and ſell or expoſe to ſale the ſame in ſhops, rooms, warehouſes, or other places hired for that purpoſe, in cities, towns, and places where they are not uſually reſident, and all perſons who carry and convey ſuch goods, wares, and merchandizes, to public ſtreets and places in cities, towns corporate, and other places in this kingdom where they reſpectively reſide, but not adjoining to their dwelling houſes or other apartments, and ſell and expoſe the ſame to ſale upon ſtalls, ſtands, ſheds, booths, bulks, or other places without licenſe, and all perſons under the denomination of leather ſellers or leather cutters, who hawk about from town to town, or ſell or expoſe to ſale in cities or towns corporate, and in fairs, markets or other places, large or ſmall parcels of leather in booths, ſtalls, ſtandings, or otherwiſe, ſhall be deemed hawkers, pedlars, petty chapmen, and trading perſons within the meaning and intention of this act, and ſhall pay ſuch duty, and take out ſuch licenſe as aforeſaid, and all and every ſuch perſon and perſons as aforeſaid, who ſhall ſell or expoſe to ſale, or deal in as aforeſaid, ſuch goods, wares, or merchandizes as aforeſaid, ſhall be deemed and taken to be reſpectively hawkers, pedlars, and petty chapmen, within the meaning of this act to all intents and purpoſes, and ſhall be ſubject and liable to all and every the penalties and forfeitures by the ſame inflicted upon hawkers, pedlars, petty chapmen, and others trading without licenſe, any thing herein contained to the contrary notwithſtanding.

XIII. And be it enacted, That from and after the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine inclusive, and no longer, every hawker, pedlar, and petty chapman for every perſon who ſhall be employed to carry, whether ſervant or other perſon in his or her company, or otherwiſe, any boxes, bundles, or parcels of goods, wares, or merchandizes, on their backs, arms, or otherwiſe, ſeparate or diſtinct, for the purpoſe of ſelling or trading with the ſame, ſhall take out and pay for as aforeſaid, a ſeparate and diſtinct foot-licenſe for every ſuch perſon; and alſo that every hawker, pedlar, and petty chapman, for every horſe, aſs, mule, or other beaſt of burthen that he or ſhe ſhall make uſe of or drive in his or her own company, or otherwiſe, ſhall take out and pay for a ſeparate and diſtinct horſe-licenſe, and ſuch ſeparate and diſtinct perſon, whether ſervant or other perſon employed or carrying ſuch boxes, bundles, or parcels as aforeſaid, and ſuch hawkers, pedlars, or petty chapmen who ſhall not take out a horſe-licenſe for every horſe or beaſt of burthen which he or ſhe ſhall make uſe of or drive as aforeſaid, ſhall be ſubject and liable to all and every the penalties

and forfeitures by this act inflicted upon hawkers, pedlars, and petty chapmen, and others trading without license; it being the true intent and meaning of this act, that for one foot-license no more goods, wares, or merchandizes, shall by virtue of this act be hawked about for sale as aforesaid, than one hundred weight, and for one horse-license, no more goods, wares, or merchandizes, shall by virtue of this act be carried about as aforesaid than eight hundred weight, any thing herein contained to the contrary notwithstanding.

XIV. And be it enacted, That if any license to be obtained in pursuance of this act, shall be lent to, or used by any person, other than the person to whom the same shall be granted, the said license from thenceforth shall be void and of no effect, and all goods, wares, and merchandizes found in the possession of the person using the same, shall be forfeited and seized.

XV. And be it enacted, That if any person or persons shall be sued, molested, or troubled, for putting into execution any of the provisions contained in this act, or for doing any act, matter, or thing pursuant thereto, such person and persons shall and may plead the general issue, and give the special matter in evidence, and if the plaintiff or plaintiffs shall be non-suited, or judgment be given against him, her, or them, upon a demurrer or otherwise, or a verdict shall pass for the defendant or defendants, or a dismis upon a civil bill, such defendant or defendants shall have his or their treble costs to be recovered in such manner as by law costs given to defendants may be recovered in other cases.

XVI. And be it further enacted, That all and every the fines, penalties, and forfeitures inflicted by this act, other than such as by this act are otherwise appointed, shall and may be sued for, recovered, levied, and applied in manner and form, and by such ways and means, and with such powers and authorities as are prescribed, directed, and appointed, in and by an act of parliament made in the fourteenth and fifteenth years of the reign of his late Majesty Charles the second, entitled, *An act for the settling of the excise and new impost upon his Majesty, his heirs and successors, according to the book of rates therein inserted*, or by any other law or laws relative to his Majesty's revenue, as fully and effectually to all intents, constructions, and purposes, as if the same were particularly mentioned and expressed, and re-enacted in the body of this present act, with the like remedy of appeal to and for the party or parties who shall think him, her, or themselves aggrieved or injured, as in and by the said act of excise is provided.

XVII. And be it further enacted, That neither the six pence *per* pound, nor any other fee shall be payable to, or be deducted, or received by the vice-treasurer or vice-treasurers, receiver or paymaster general, clerk of the pells, or any other officer or officers of this kingdom for their own use, for or on account of the issuing or payment of any sum or sums of money arising by, or which shall be received for or on account of the aids hereby granted to your Majesty, or of any payment to be made in pursuance of this act, but that the same shall be received and duly accounted for to your Majesty, your heirs and successors.

A. D. 1788.

An Act for granting to His Majeſty, His Heirs and Succeſſors, certain Duties and Rates upon the Portage and Conveyance of all Letters and Packets within this Kingdom, and for other Purpoſes therein mentioned.

CHAP. XII.

Expired 25th March, 1789.

FOR the beter ſupport of your Majeſty's government, and the convenience of trade; be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine incluſive, and no longer, it ſhall and may be lawful to and for the poſt-maſter general of this kingdom for the time being, and his deputy and deputies, ſervants and agents, to and for the uſe of his Majeſty, his heirs and ſucceſſors, to demand, have, receive, and take for the portage and conveyance of all letters and packets which he ſhall convey, carry, or ſend poſt, to and from places within this kingdom, according to the ſeveral rates and ſums of money herein after mentioned, that is to ſay, for the port and conveyance of every ſingle letter or piece of paper, from the office in this kingdom, where ſuch letter or piece of paper ſhall be put in, to any diſtance within the ſame not exceeding fifteen miles Iriſh meaſure, the ſum of two pence; and to any diſtance exceeding fifteen miles and not exceeding thirty miles, the ſum of three pence; and to any diſtance exceeding thirty miles, the ſum of four pence; and for the port or conveyance of any double letter, double the ſaid ſums reſpectively; and for every treble letter, treble the ſaid ſums reſpectively; and for every ounce weight, four times the ſaid ſums reſpectively; and ſo in proportion for any greater weight than an ounce, reckoning every quarter of an ounce equal to a ſingle letter; and that all letters and packets directed from any place in this kingdom to any part or parts in Great Britain, or beyond the ſeas, or received in this kingdom from Great Britain, or any part or parts beyond the ſeas, ſhall be charged and pay for their portage and conveyance within this kingdom, from or to Dublin or Donaghadee, or any other port where packets are or may be eſtabliſhed, according as they ſhall reſpectively be ſhipped from or landed in any of the ſaid places, according to the rates aforeſaid; and that every letter or packet paſſing through the general poſt-office in the city of Dublin, from any place within this kingdom not leſs diſtant than four miles from the general poſt-office in the ſaid city, to any place within the ſaid kingdom, not leſs diſtant than four miles from the general poſt-office in the ſaid city, ſhall be charged and pay according to the diſtances herein before mentioned to Dublin, and be further charged and pay according to the ſame rates from Dublin; and that for every letter or packet directed on board, or brought or ſent from on board any ſhip or veſſel riding or ſtopping in any port within this kingdom, there ſhall be charged and paid to his Majeſty, his heirs and ſucceſſors, over and above the rates aforeſaid, the ſum of one penny.

II. And be it further enacted, That it ſhall and may be lawful to and for his Majeſty's poſt-maſter general of this kingdom, and his deputies, and he and they are hereby required to demand and receive for the port and conveyance of all letters and packets for Ireland from Great Britain, or foreign parts, in addition to

the rates of poſtage hereby reſerved, ſuch further rates of poſtage as now are or hereafter ſhall be charged for the conveyance of ſuch letters and packets by any act or acts now made or hereafter to be made by the parliament of Great Britain; and that his Majeſty's poſt-maſter general of this kingdom ſhall, and he is hereby authorized and required to account for and pay the ſame quarterly to the revenue of the poſt-office of Great Britain; and that there ſhall be paid to his Majeſty, his heirs and ſucceſſors, for the delivery of each Britiſh or foreign printed newſpaper, and each printed vote or proceeding in parliament, arriving at the general poſt-office in Dublin or Donaghadee, or any other port, where packets are or ſhall be eſtabliſhed, from Great Britain, without covers, or in covers open at the ſides, the ſum of one penny, over and above the poſtage which may be charged thereon, and accounted for to Great Britain; and in like manner there ſhall be paid to his Majeſty, his heirs and ſucceſſors, for the port and conveyance, through this kingdom, of every printed newſpaper directed from any part of Ireland to any part of Great Britain without covers, or in covers open at the ſides, the ſum of one penny, and no more, which ſum of one penny ſhall be paid on the delivery of every ſuch newſpaper at the poſt-office from whence it is diſpatched in this kingdom.

III. And be it enacted, That it ſhall and may be lawful to and for the ſaid poſt-maſter general for the time being, and his deputies, from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine incluſive, and no longer, to demand, have, receive and take for the portage and conveyance of all letters and packets conveyed by the penny poſt, according to the ſeveral rates herein after mentioned; that is to ſay, that for the port and conveyance of any letter or packet, not being more than four ounces in weight, from and to any place within the limits of the ſaid city of Dublin, as the ſaid limits are now deſcribed and aſcertained by a ſurvey thereof, made on the tenth day of July, one thouſand ſeven hundred and ſeventy-three, by Thomas Mathews, ſworn ſurveyor of the ſaid city of Dublin, there ſhall be paid at the time of putting ſuch letter or packet into the penny poſt-office, the ſum of one penny; and for the port and conveyance of every letter or packet not exceeding the like weight, from or to any place beyond the ſaid limits ſo aſcertained as aforeſaid, from or to any place within the circuit of the penny poſt-office, there ſhall be paid at the time of putting in ſuch leter or packet, the ſum of one penny, and a further ſum of one penny on the delivery thereof; and that for every letter or packet of any weight which ſhall be ſent to or delivered from the general penny poſt-office by the penny poſt, from or to any place not being within the ſaid limits as before aſcertained, there ſhall be paid the ſum of one penny over and above and excluſive of the ſeveral rates chargeable thereon.

IV. And be it enacted, That every bill of exchange, merchant's account, invoice, or bill of lading, writ, proceſs, or proceeding at law, written upon the ſame ſheet or piece of paper with a letter, and every letter to or from ſeveral or diſtinct perſons, written upon the ſame ſheet or piece of paper, ſhall be rated, taxed, and paid for as ſo many ſeveral or diſtinct letters, according to the rates eſtabliſhed by this act, or hereafter to be eſtabliſhed by any act to be paſſed in this kingdom relative to the portage of letters within the ſame.

V. And whereas patterns of cloth, ſilk, ſtuff, and ſmall ſamples of other ſorts of goods, are frequently encloſed in a ſingle letter or piece of paper, and ſent by the poſt: be it enacted, That for every ſingle letter or cover endorſed on the outſide "patterns," containing one or more paper or papers with patterns, or containing one or more pattern or patterns of cloth, ſilk, or ſtuff, or one or more ſample or ſamples of any other ſort of goods, and containing no other writing,

A. D. 1788. Chap. 12.

matter, or thing, ſave only what appertains to ſuch patterns or ſamples, if the ſame together do not exceed one ounce weight, the rates payable for a double letter by this act, or by any act to be paſſed in this kingdom relative to the portage of letters within the ſame, ſhall be paid and no more.

VI. And be it enacted, That the poſt-maſter general for the time being, ſhall cauſe an account to be kept of all monies ariſing to his Majeſty, his heirs and ſucceſſors by virtue of this act.

VII. And be it enacted, That the net revenue and monies ariſing by the rates and duties hereby granted to his Majeſty, his heirs and ſucceſſors, after paying all charges, out-goings, diſburſements, expences and ſalaries neceſſary for the receipt and management of the ſame; and all expences attending the ſaid office, and the due execution of this act, ſhall be paid into his Majeſty's exchequer in this kingdom, in ſuch manner, and at ſuch time and times as his Majeſty, his heirs and ſucceſſors, or the lord lieutenant or other chief governor or governors of this kingdom for the time being ſhall direct and appoint.

VIII. And be it enacted, That in caſe the poſt-maſter general, or any perſon concerned in the execution of this act, ſhall neglect or refuſe to perform any matter or thing whatſoever according to the true intent and meaning of this act, or if they or any of them, or any other officer employed by virtue of this act, ſhall embezzle, divert or miſapply any of the monies by them, or any of them collected or received by virtue of this act, contrary to the true meaning thereof, then and in every ſuch caſe they and every of them ſo offending, ſhall forfeit their ſeveral offices, and be incapable to ſerve his Majeſty, his heirs or ſucceſſors, in any office or place of truſt or profit, and ſhall be liable for every ſuch offence to pay treble the ſum ſo embezzled, diverted, or miſapplied.

IX. And be it enacted, That neither the ſix pence *per* pound, nor any other fee ſhall be payable to or be deducted or received by the vice-treaſurer or vice-treaſurers, receiver, or paymaſter general, clerk of the pells, or any other officer or officers of this kingdom, to his or their own uſe or uſes, for or on account of the iſſuing or payment of any ſum or ſums of money ariſing by, or which ſhall be received for or on account of the aids hereby granted to his Majeſty, his heirs and ſucceſſors, or of any payment to be made in purſuance of this act, but that the ſame ſhall be duly accounted for to his Majeſty, his heirs and ſucceſſors.

X. And be it enacted, That no letters or packets ſent by the poſt to or from any place or places whatſoever, ſhall be exempted from paying the duty of poſtage according to the rates eſtabliſhed by this act, other than and except ſuch letters and packets as are herein after excepted, and in ſuch manner, and under ſuch reſtrictions as are herein after declared and enacted concerning the ſame; That is to ſay, all letters and packets not exceeding the weight of two ounces ſent from and to any places within this kingdom during the ſitting of any ſeſſion of parliament, or within forty days before or forty days after any ſummons or prorogation of the ſame, which ſhall be ſigned on the outſide thereof by any member of either of the two houſes of parliament in this kingdom, and whereof the whole ſuperſcription ſhall be of the hand writing of ſuch member, and ſhall have endorſed thereon in the ſame hand writing, the month and the day of the month and year when the ſame ſhall be put into any poſt office of this kingdom, to be forwarded by the poſt, the day and month to be in words at length; and ſhall alſo have endorſed thereon, in the ſame hand writing, the name of the poſt-town from which the ſame is intended to be ſent.

XI. Provided always, That no ſuch letter or packet ſhall paſs free of the duty of poſtage, unleſs the member directing the ſame ſhall have actually been in the poſt-town, or within the diſtrict or delivery of ſuch poſt-town where ſuch letters

or

or packets ſhall be put in, to be forwarded by poſt on the day of the date ſuperſcribed on ſuch letter or packet; and alſo except all letters and packets not exceeding the like weight, which ſhall during the ſitting of any ſeſſion of parliament, or within forty days before, or forty days after any ſummons or prorogation of the ſame, be directed from any place in this kingdom, to any member of either houſe of the parliament of this kingdom, at the place where he ſhall actually be at the time of the delivery thereof, or at any of his uſual places of reſidence, or at the houſe of parliament of which he is a member; alſo all letters and packets from and to any place within this kingdom, directed to his Majeſty's lieutenant general, or other chief governor or governors of this kingdom, his Majeſty's principal ſecretary of ſtate for this kingdom, the chief ſecretary of the ſaid lieutenant general, or other chief governor or governors of this kingdom, the ſecretary for the provinces of Ulſter and Munſter, the under ſecretary and firſt clerk for the civil department in the ſaid chief ſecretary's office, the under ſecretary and firſt clerk for the military department of the office of the ſaid chief ſecretary, the ſecretary to his Majeſty's poſt-maſter general of this kingdom, the ſecretary of the ſaid general-poſt-office, the compiroller of the ſorting office in the ſaid general poſt office, and the ſurveyors of the ſaid poſt office, all for the time being; and all letters and packets ſent from any of the ſaid officers for the time being, from and to any place in this kingdom, which ſhall relate to the buſineſs of their reſpective offices, or their own private concerns only, and ſhall be ſigned, ſuperſcribed and dated on the outſide of ſuch letters as aforeſaid; and in caſe any ſuch officer ſhall receive under cover to him with intent to evade the payment of any of the rates granted by this act, any letters or packets intended for, or directed to other perſons, every ſuch officer is hereby authorized and required to ſend the ſame to the general poſt-office in Dublin, in order that ſuch letters and packets may be charged with the duty of poſtage payable thereon; it being the true intent and meaning of this act, that the privilege of ſending and receiving letters and packets by ſuch officers, ſhall extend to ſuch letters and packets only as relate to the buſineſs of their reſpective offices, or their own immediate and private concerns; and alſo, except letters and packets ſent from the general poſt-office in Dublin, and which ſhall appear by an endorſement made thereupon by ſome perſon or perſons (not exceeding two in number) authorized under the hand and ſeal of the poſt-maſter-general of this kingdom for the time being, to be upon his Majeſty's ſervice, and ſhall be ſealed with the ſeal of the ſaid general poſt-office; which perſon or perſons are hereby ſtrictly forbid ſo to endorſe and ſeal any letter or packet whatſoever, unleſs ſuch only concerning which they ſhall receive the ſpecial directions of their ſuperior officer, or which they ſhall themſelves know to concern the buſineſs of the poſt-office; and if any perſon or perſons authorized as aforeſaid, under the hand and ſeal of the ſaid poſt-maſter-general, ſhall knowingly make and ſubſcribe ſuch endorſement, or procure the ſame to be made, on any letter or packet which does not really concern the buſineſs of the ſaid general poſt-office, he ſhall for the firſt offence forfeit and pay the ſum of five pounds, and for the ſecond offence ſhall be diſmiſſed from his office.

XII. And be it enacted, That all covers containing muſter affidavits from the out-penſioners of the royal hoſpital, and ſent from any place within this kingdom, directed to the regiſter of the ſaid hoſpital, ſhall be delivered to the ſaid regiſter free of the duty of poſtage, provided that every ſuch cover ſhall be unſealed, and ſhall contain no other encloſure ſave and except the ſaid muſter affidavits; and that all printed receipts for the pay of ſuch out-penſioners, made up as a letter or cover of a letter, and directed with the words, *To out-penſioner of the royal hoſpital*, the words out-penſioner of the royal hoſpital being

printed thereon, and ſealed with the ſeal of the paymaſter of the royal hoſpital, ſhall in like manner be delivered free of poſtage to ſuch out-penſioners within this kingdom, to whom they ſhall be reſpectively directed, provided ſuch printed receipts ſhall not contain any incloſure; and if any ſuch receipt, cover, or muſter affidavit, ſhall be found to contain any incloſure whatſoever, contrary to the true intent and meaning of this act, then and in that caſe, every ſuch receipt made up as a cover or letter, and every ſuch cover or muſter affidavit ſhall be charged and liable to treble the duty of poſtage, according to the rates eſtabliſhed by this act, any thing herein contained to the contrary in any wiſe notwithſtanding.

XIII. And be it enacted, That it ſhall and may be lawful to and for certain perſons, who, by virtue of their reſpective offices in Great Britain, have heretofore ſent or received letters and packets free from the duty of poſtage by virtue of or under any act or acts of the Britiſh parliament, to ſend and receive by the poſt, letters and packets from Great Britain to any part of Ireland, or from any part of Ireland to Great Britain, free from the duty of poſtage, ſubject nevertheleſs to ſuch limitations and reſtrictions as perſons in this kingdom, who, by virtue of their employments or offices, are permitted to ſend and receive letters and packets free of poſtage, are ſubject and liable to by this act.

XIV. And whereas many frauds may be practiſed in ſending covers, letters, and packets by poſt directed to members of parliament, containing other letters and packets intended for others, and not intended for ſuch members to whom the covers, letters, and packets are ſo directed, whereby the perſons for whom ſuch letters and packets are really intended may receive ſuch covers, letters, and packets free from the duty of poſtage, to the injury of the revenue: for remedy whereof, be it enacted, That it ſhall and may be lawful to and for the ſaid poſt-maſter general, and all perſons acting under this act, to charge the whole of ſuch covers, letters, and packets, with treble the duty of poſtage, according to the rates eſtabliſhed by this act, any thing herein contained to the contrary in any wiſe notwithſtanding.

XV. Provided always, That if it ſhall appear by the certificate of ſuch member, that ſuch cover, letter, or packet, ſo charged, was actually intended for ſuch member, or for ſome of his family, and not covering a correſpondence to any perſon not reſident in his houſe, that then and in every ſuch caſe, the poſtage ſo charged and paid for every ſuch letter, cover, or packet, ſhall be returned to ſuch member.

XVI. Provided always, and be it further enacted, That nothing herein contained ſhall extend to charge with the duty of poſtage any printed votes or proceedings in parliament, or printed newſpapers being ſent by the poſt without covers, or in covers open at the ſides, which ſhall be ſigned on the outſide thereof by any member of parliament of this kingdom, or which ſhall be directed to any ſuch member at any place within this kingdom, whereof he ſhall have given notice in writing to the poſt-maſter general of Ireland, or which ſhall be ſent by certain officers in the office of his Majeſty's poſt-maſter general, who ſhall be thereunto licenſed by the ſaid poſt-maſter general reſpectively, but that all ſuch votes, proceedings in parliament, and printed newſpapers ſo ſent and ſigned as aforeſaid, ſhall be received free of the duty of poſtage.

XVII. Provided nevertheleſs, That no ſuch printed newſpaper ſhall paſs free of poſtage from the general poſt-office purſuant to any ſuch notice, or from any other poſt-office in this kingdom, unleſs ſuch newſpaper ſhall be put into ſuch poſt-offices reſpectively, two hours at the leaſt before the time of the poſt being diſpatched therefrom.

XVIII. And

XVIII. And be it enacted, That it ſhall and may be lawful to and for his Majeſty's poſt-maſter-general of this kingdom, or any of the officers employed under him, to examine and ſearch any packet ſent without a cover, or in a cover open at the ſides, in order to diſcover whether any letter or other paper or thing whatſoever be encloſed or concealed in or with ſuch printed votes, proceedings, or printed newſpapers, and in order to diſcover whether ſuch printed newſpapers ſhall have been duly ſtamped; and in caſe any letter or paper, or thing whatſoever ſhall be found to be encloſed, written, or concealed in, on, or with ſuch printed votes, proceedings in parliament, or newſpapers as aforeſaid, or in caſe there ſhall be any writing other than the ſuperſcription of ſuch printed votes, proceedings, or newſpapers, or any of them, or on or in the cover thereof, the whole of ſuch packet ſhall be charged with treble the duty of poſtage by this act impoſed; and in caſe any ſuch newſpaper ſhall appear not to have been duly ſtamped, every ſuch officer is hereby required to ſtop the ſame, and ſend it to the commiſſioners of ſtamp duties at their office in the city of Dublin.

XIX. And be it enacted, That if any perſon or perſons whatſoever within this kingdom ſhall forge or counterfeit the ſeal or hand-writing, or make uſe of the name of any perſon whatſoever in the ſuperſcription of any letter or packet to be ſent by the poſt, in order to avoid the payment of the duty of poſtage, or ſhall forge, counterfeit, or alter, or ſhall procure to be forged, counterfeited, or altered, the date, place, or any other part of the ſuperſcription of any ſuch letter or packet, or ſhall write, or cauſe to be written and ſent by the poſt any letter or packet, the ſuperſcription or any part whereof ſhall be forged, counterfeited or altered, in order to avoid the payment of the duty of poſtage, knowing the ſame to be forged, counterfeited, or altered; or if any perſon or perſons within this kingdom ſhall forge, or counterfeit, or alter, or procure to be forged, counterfeited, or altered, any certificate of any member of either houſe of the parliament of this kingdom, or of any other perſon entitled to the privilege of ſending letters free of the duty of poſtage, in order to have the poſtage charged upon any cover, letter, or packet refunded; every perſon ſo offending, ſhall for the firſt offence forfeit the ſum of fifty pounds, and for the ſecond offence, the ſum of one hundred pounds, and for the third offence ſhall be deemed guilty of felony, and ſhall be tranſported for ſeven years; and that it ſhall and may be lawful to and for his Majeſty's poſt-maſter-general of this kingdom, and his deputies, and all perſons acting under this act, to charge any letter or packet, the ſuperſcription whereof or any part whereof ſhall appear to be forged or counterfeited, or altered with treble the duty of poſtage payable by virtue of this act; which ſaid duty ſhall be levied and paid, unleſs the member of either houſe of parliament, or other privileged perſon whoſe ſuperſcription it imports to be, ſhall certify by writing under his hand to the poſt-maſter-general, or his deputies, that ſuch ſuperſcription and every part thereof is of his hand writing.

XX. And be it enacted, That if any collector or receiver, ferryman, or other perſon whatſoever, appointed or intruſted or employed to take or receive the toll or rates at any turnpike-gate or bar erected upon any highways, bridges, or poſt-roads, or at any ferry, or any perſon who has or ſhall have the care of any gate or any walled town, or the cuſtody of the keys of ſuch gate ſhall demand and take any toll or rate for the coachman, poſt-boy, expreſs-boy or rider, guard, ſervant, or other perſon, horſes and carriages employed as aforeſaid, paſſing through, over, or acroſs the ſame, or ſhall not permit and ſuffer the horſes and carriages, together with the coach-man, poſt-boy, expreſs-boy or rider, guards, ſervants, and other perſons ſo employed to paſs through ſuch toll-gates, bars, or gates, and acroſs ſuch ferries without delay; or if any ferryman ſhall not within the ſpace of one hour after demand made, in all poſſible caſes convey the coachman poſt-

A. D. 1788.

boy, expreſs-boy, rider, guards, ſervant, and other perſons, together with the horſes and carriages employed as aforeſaid, acroſs ſuch ferry to the uſual landing place; or if any perſon having the care of any gate of a walled town, or the cuſtody of the keys of ſuch gate, ſhall not within a quarter of an hour after demand made aloud at ſuch gate, open the ſame and admit the coachman, poſt-boy, expreſs-boy, rider, guard, ſervant, or other perſons, together with the horſes and horſe-carriages employed as aforeſaid, ſuch offender or offenders being convicted thereof by the oath of ſuch coachman, poſt-boy, expreſs-boy, or rider, or other credible witneſs or witneſſes, before any juſtice of the peace within the diſtrict where the offence ſhall be committed, which oath every juſtice is hereby authorized and required to adminiſter, ſhall for every ſuch offence forfeit the ſum of twenty ſhillings to be paid to the informer; and if the ſame ſhall not be forthwith paid upon ſuch conviction, it ſhall and may be lawful for ſuch juſtice to commit the offender to the houſe of correction, there to remain until the ſaid penalty or forfeiture ſhall be paid, or for any time not exceeding the ſpace of twenty one days, nor leſs than fourteen days from the time of commitment, unleſs ſuch forfeiture or penalty ſhall be ſooner paid.

XXI. And be it enacted, That all and every the clauſes, proviſoes, powers, privileges, diſabilities, penalties, forfeitures, and modes for the recovery of the ſame matters and things contained in an act made in the twenty-third and twenty-fourth years of his Majeſty's reign, touching the ſaid general poſt-office, and the ſaid office, called the penny poſt-office, entitled, *An act for eſtabliſhing a poſt-office within this kingdom*, and not herein or by any other act ſince paſſed in this kingdom, relative to the poſt-office, altered, amended, or repealed, ſhall be applied and extend, and ſhall be conſtrued to apply and extend to this preſent act, as fully and effectually to all intents and purpoſes as if the ſame had been particularly repeated and re-enacted in the body of this preſent act.

CHAP. XIII.

An Act to explain and amend an Act paſſed in the Twenty-third and Twenty-fourth Years of His preſent Majeſty's Reign, entitled, *An Act for eſtabliſhing a Poſt-Office within this Kingdom.*

Recital of 23 & 24 G. 3. c. 17. relative to the oath therein mentioned,

WHEREAS by an act paſſed in the twenty third and twenty fourth years of his preſent Majeſty's reign, entitled, *An act for eſtabliſhing a poſt-office within this kingdom*, it is enacted, That no perſon or perſons ſhall be capable of having, uſing, or exerciſing the office of poſt-maſter general, ſecretary, treaſurer, receiver general, accountant general, reſident ſurveyor or comptroller as therein is mentioned, or any other office relating to the poſt office, or any branch thereof, or be any wiſe concerned in receiving, ſtamping, ſorting, charging, carrying, conveying, or delivering of letters or packets, unleſs ſuch perſon ſhall have firſt taken the oath therein ſet forth in the words therein mentioned: and whereas in many inſtances juſtice might be eluded

ed, if upon criminal proſecutions founded on the ſaid recited act, or any other act relative to the poſt-office, proof ſhould be required that ſuch oath was duly taken by every or any of the perſons aforeſaid: be it therefore declared and enacted, That on any criminal proſecution or trial to be hereafter had for any offence againſt the ſaid act, or againſt this act, or any other act relating to the poſt-office, it ſhall not be neceſſary or incumbent on any perſon or perſons proſecuting on behalf of his Majeſty, his heirs or ſucceſſors, to prove or give in evidence on any ſuch proſecution or trial, that the ſaid oath was taken by any of the perſons aforeſaid, but that it ſhall be preſumed on every ſuch proſecution and trial, that the perſons aforeſaid, and every of them, was and were duly appointed to their ſeveral and reſpective offices and employments, and took the ſaid oath ſeverally and reſpectively, and ſeverally and reſpectively performed all the requiſites appointed by the ſaid act, and by this act, and by every other act relating to the poſt-office to be done and performed, upon proof being firſt made that the perſon or perſons charged with any offence againſt the ſaid acts, or any of them, acted in the ſtation, employment, or buſineſs relating to the poſt-office, which ſhall be charged, mentioned, or ſet forth in any indictment for ſuch offence.

proof that oath in 23 & 24 G. 3 was taken, not neceſſary on any criminal proſecution,

officers ſuppoſed to be regularly appointed,

proof being made of perſons having acted in the employment of the poſt-office.

II. And in order to obviate doubts, and to prevent trouble and the expence in proſecutions and ſuits for offences againſt the poſt-office laws: be it enacted, That in all and every criminal proſecution and trial for offences done or committed, or to be done or committed againſt the ſaid act paſſed in this kingdom in the twenty third and twenty fourth years of his preſent Majeſty's reign, entitled, *An act for eſtabliſhing a poſt-office within this kingdom*, or any other act relating to the poſt-office, and in all proceedings at law or in equity founded upon the ſaid acts, or any of them, the eſtabliſhment of the ſaid poſt-office ſhall not be queſtioned, but it ſhall be admitted and taken as proved that one general letter-office and poſt-office has been, and at the time of the offence committed, was duly eſtabliſhed for the purpoſes in the ſaid act mentioned, and that a ſufficient perſon or perſons has or have been appointed maſter of the ſaid office by his Majeſty, his heirs and ſucceſſors, and duly made and conſtituted maſter of the ſaid office by letters patent under the great ſeal of Ireland, by the name, ſtile, and title of his Majeſty's poſt-maſter general of Ireland, and that a ſecretary, a treaſurer, a receiver general, and accountant general, and a reſident ſurveyor of the ſaid general poſt-office, and alſo a comptroller of the ſorting office thereof have been reſpectively in like manner duly appointed, made, and conſtituted

In every criminal proſecution, the eſtabliſhment of poſt-office not to be queſtioned,

officers admitted to have been duly appointed,

A. D. 1788. Chap. 13.

ſtituted by letters patent under the great ſeal of Ireland, and that all and every of the ſubordinate officers, deputies, ſervants, and agents, required by the ſaid act, have been duly appointed, and that due and regular poſts and inferior poſt-offices have been ſettled and eſtabliſhed for the purpoſes in the ſaid act, and that it ſhall not be neceſſary in any ſuch proſecution or trial or proceeding, to prove or produce or give in evidence the letters patent of the ſaid maſter, or of any of the other officers aforeſaid, or any deputation or appointment made, given, or granted by the maſter of the ſaid office for the time being, to any of the ſubordinate officers, deputies, ſervants, or agents of ſuch maſter of the ſaid office, but that the ſaid recited act of the twenty third and twenty fourth years of the reign of his preſent Majeſty, ſhall in all ſuch proſecutions, trials, and proceedings, be deemed, and taken to be, and ſhall be received as evidence of every ſuch appointment and deputation as aforeſaid.

and that regular poſts and poſt-offices have been eſtabliſhed, patents of officers, &c. not to be given in evidence,

act of 23 & 24 of G. 3. to be taken as evidence.

III. And be it enacted, That if any officer or other perſon whatſoever, in any wiſe acting under or by virtue of the ſaid recited act, of the twenty third and twenty fourth years of his preſent Majeſty's reign, or under or by virtue of this act, or under or by virtue of any other act paſſed in this kingdom, relative to the poſt-office, or any deputy, clerk, agent, letter carrier, poſt-boy or rider, or any other officer or perſon whatſoever employed, or to be hereafter employed in receiving, ſtamping, ſorting, charging, carrying, conveying, or delivering letters or packets, or in any other buſineſs relating to the poſt-office, ſhall wilfully ſecrete, embezzle, or deſtroy, or ſhall wilfully permit, or ſuffer any other perſon or perſons wilfully to ſecrete, embezzle, or deſtroy, or if any other perſon or perſons ſhall, with or without the conſent of any ſuch clerk, deputy, agent, letter-carrier, poſt-boy, or rider, or other officer or perſon whatſoever employed as aforeſaid, wilfully ſecrete, embezzle, or deſtroy any letter or letters, packet or packets, bag or mail of letters, with which any ſuch deputy, clerk, agent, letter-carrier, poſt-boy or rider, or other officer or perſon whatſoever, to be employed as aforeſaid, ſhall and may be reſpectively entruſted, or which ſhall have come to his, her, or their hands or poſſeſſion, which ſhall contain any bank note, bank poſt-bill, bill of exchange, treaſury or exchequer bill, debenture, or acquittance, South-ſea, Eaſt-India, or city of Dublin, bond, dividend, warrant of the bank of Ireland or England, South-ſea, Eaſt-India, or other company, ſociety or corporation, navy or victualling or tranſport bill, ordnance, debenture, ſea-man's ticket, Iriſh or Britiſh ſtate lottery ticket, or ſhare of any ſuch ticket, bank, treaſury,

Perſons employed in buſineſs of poſt-office, embezzling letters, &c. as herein, guilty of felony,

any other perſon embezzling letters, &c. containing ſecurities as herein, guilty of felony,

ſecurities.

treaſury, or other receipt for payment of any publick loan, note of aſſignment of ſtock in the Iriſh or Britiſh funds, letter of attorney for receiving annuities or dividends, or for ſelling ſtock in the funds of Ireland or Great Britain, or belonging to any company, ſociety, or corporation, goldſmiths or bankers letter of credit or note for or relating to the payment of money, or bond, or warrant of attorney, draft, bill or promiſſory note, or other ſecurity or ſecurities, or paper voucher or thing whatſoever for the payment of money; or whereby or whereon any ſum of money may be had, gotten, received, or recovered, or which ſhall contain any part of the ſaid ſeveral vouchers, ſecurities, papers, matters or things herein before mentioned, or of any of them, or ſhall ſteal or feloniouſly take out of any letter or packet that ſhall come to his, her, or their hands or poſſeſſion, any of the vouchers, ſecurities, papers, matters or things herein before mentioned, or any part of them, or of any of them, or any other ſecurity or ſecurities, or matter or paper, or thing whatſoever, or any part of them, or any of them for the payment of money whereby or whereon any ſum of money may be had, gotten, received, or recovered, or ſhall ſteal, or feloniouſly take out of any letter or packet, that ſhall come to his, her, or their hands or poſſeſſion, any part of any of the vouchers, ſecurities, papers, matters or things herein before mentioned, or any part of any other ſecurity or ſecurities, paper, matter or thing whatſoever, for the payment of money, whether money can be had, gotten, received, or recovered thereby or thereon, or not, every ſuch offender or offenders, being thereof convicted by due courſe of law, ſhall be deemed guilty of felony, and ſhall ſuffer death as a felon, without benefit of clergy.

IV. And whereas doubts may ariſe, whether the wilfully ſtopping or detaining any perſon employed in carrying or conveying any expreſs, or any letter or packet ſent or conveyed, or to be ſent or conveyed by expreſs, or any letter or packet ſent by expreſs from any poſt-office, or other place in this kingdom, to any other poſt-office or place within the ſame, with intent to rob, open, ſearch, or impede the progreſs of ſuch expreſs, letter, or packet, is made or conſtituted a felony by the ſaid recited act: be it declared and enacted, That if any perſon or perſons whatſoever, whether employed or not employed in any buſineſs of or relating to the poſt-office, ſhall rob, or ſhall wilfully ſtop or detain with intent to rob, open, ſearch, or impede the progreſs of any expreſs, letter, or packet, ſent, or to be ſent as aforeſaid by expreſs, or by any poſt-boy, poſt-rider, or expreſs-rider, or ſhall ſteal or feloniouſly

Any perſon robbing, &c. poſt-boy, guilty of felony,

A. D. 1788. Chap. 13.

ously take from any such post-boy, post-rider, or express-rider, any letter, packet, article, matter or thing whatsoever, with which he shall be entrusted, although such robbing, stealing, or taking shall not appear, or be proved to be a taking from the person, or upon the King's high-way, or to be a robbery or felony committed in any dwelling-house, or any coach-house, stable, barn, or any out-house belonging to a dwelling-house, and although it should not appear, or be proved that any person or persons were put in fear by such robbing, stealing, or taking, or if any post-boy, post-rider, or express-rider, shall wilfully rob or open, embezzle, secrete, or destroy any express, letter, or packet with which he shall be entrusted; or shall steal, or feloniously take thereout, or shall wilfully permit or suffer any other person or persons to steal or take thereout any letter, packet, article, matter or thing whatsoever; or if any other person or persons shall, with or without the knowledge or privity of such post-boy, post-rider, or express-rider, steal or feloniously take from such post-boy, post-rider, or express-rider, any letter or packet, article, matter or thing whatsoever; or if any person shall receive any such letter, packet, article, matter or thing which shall have been stolen, or feloniously taken as aforesaid, knowing the same to have been stolen, or feloniously taken as aforesaid, every such offender respectively, being thereof convicted by due course of law, shall be deemed guilty of felony, and shall suffer death as a felon, without benefit of clergy.

tho' robbery not proved to be on the king's highway or in dwelling house, &c. or person put in fear thereby,

suffering other person so to do, felony;

receiver guilty of felony.

V. And be it enacted, That every person receiving any such letter, packet, article, matter or thing which shall have been so feloniously taken or stolen as aforesaid, knowing the same to have been stolen, or feloniously taken as aforesaid, shall be deemed and taken to be a principal felon, and shall be triable for such offence, and being convicted thereof by due course of law, shall suffer death as a felon, without benefit of clergy; although the person or persons who shall have actually committed such theft or robbery as aforesaid, shall not have been previously apprehended, tried, or convicted thereof.

Tho' actual robber not apprehended, &c.

CHAP.

A. D. 1788.

CHAP. XIV.

An Act to amend an Act paſſed in the laſt Seſſion of Parliament, for improving and repairing the Turnpike Road from Dublin to Dunleer.

Preamble.

FOR the more effectual carrying into execution the purpoſes intended by the ſaid act: be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That James Alexander, Edward Bellew, John Godley, the honourable Henry Skeffington, the honourable William John Skeffington, and John Staples, eſquires, be commiſſioners together with the commiſſioners appointed by the ſaid act, and that the ſaid commiſſioners ſhall aſſemble at twelve o'clock at noon, on the firſt Monday after the paſſing of this act, at the Parliament houſe in the city of Dublin, or in caſe of failure thereof, on the Monday next ſucceeding, and ſhall at ſuch meeting elect by ballot from among the ſaid commiſſioners five perſons, to be directors for the ſuperintending and managing the ſaid road, and for tranſacting all buſineſs relative to the ſame.

Additional commiſſioners to thoſe appointed by 27 G. 3. c. 59.

Time of aſſembling at parliament houſe,

5 directors to be elected by ballot.

II. And be it enacted, That ſeven commiſſioners ſhall be neceſſary to conſtitute a meeting of the ſaid commiſſioners, and that the act of the majority of ſeven ſhall be the act of, and binding upon the ſaid commiſſioners.

7 commiſſioners to conſtitute a meeting.

III. And be it further enacted by the authority aforeſaid, That it ſhall and may be lawful to and for the ſaid commiſſioners to adjourn any meeting from time to time, and from place to place contiguous to or convenient to the ſaid road.

Commiſſioners may adjourn meetings.

IV. And be it further enacted, That it ſhall be lawful to and for any ſeven of the ſaid commiſſioners, by notice in writing under their hands, at any time to call a meeting of the ſaid commiſſioners, to be held either in the town of Dunleer, town of Drogheda, or in ſome convenient place in the city of Dublin, ſuch notice ſpecifying the cauſe of aſſembling the commiſſioners, and being poſted up on the ſeveral gates on the ſaid road, ſeven days previous to the time appointed for ſuch meeting.

7 commiſſioners may call a meeting as herein,

notice to be given as herein.

V. And be it further enacted by the authority aforeſaid, That it ſhall be lawful for the ſaid commiſſioners, at any meeting to be held by them purſuant to this act, to call on the directors herein after

Commiſſioners may enquire into conduct of directors and treaſurer,

A. D. 1788. Chap. 14.

after mentioned, to give an account of their conduct and proceedings, and upon the treaſurer to paſs his accounts; and that it ſhall be lawful to and for ſuch commiſſioners, at ſuch meeting or meetings to remove ſuch director or directors, or treaſurer, from his or their office as a director or directors, or treaſurer, if it ſhall appear that he, or they, ſhall have acted improperly as a director or directors, or treaſurer, and that then the ſaid commiſſioners ſhall forthwith proceed to elect another director or directors, or treaſurer, in the ſtead or room of ſuch director, directors, or treaſurer ſo removed, and alſo to elect a director or treaſurer upon the happening of any vacancy in any of thoſe offices by death or reſignation.

and may remove them on improper conduct,

and elect others.

VI. And be it further enacted, That every director who ſhall be elected purſuant to this act, ſhall before he ſhall act as ſuch, take and ſubſcribe an oath in the words following, before one of the commiſſioners aforementioned, who is hereby empowered to adminiſter the ſame.

Director to make oath as herein.

Oath of director.

I A. B. *do ſwear, that I will well and truly diſcharge the duty of a director of the road leading from Dublin to Dunleer, according to the beſt of my ſkill, without favour or malice, and that I will account faithfully with the truſtees of the ſaid road, for all money received by me as a director, and that I will as far as in me lies, endeavour to appoint competent and proper ſupervifors of the ſaid road, to act under the directors of the ſaid road.*

VII. And be it further enacted by the authority aforeſaid, That the ſaid directors, or any three of them, ſhall as ſoon as they conveniently can, after they ſhall be elected and ſworn as aforeſaid, meet at ſome place convenient to the ſaid road, and ſhall have power from time to time to chooſe any proper perſons, not exceeding three in number, to be ſupervifors of the ſaid road, and to appoint ſalaries for ſuch ſupervifors, not exceeding in the whole to any one ſupervifor, the ſum of fifty-two guineas in the year, and that the number of attendances of every ſupervifor choſen purſuant to this act, ſhall be aſcertained by the oath of ſuch ſupervifor to be taken before any one of the ſaid directors, which oath the ſaid directors, or any one of them are, and is hereby empowered and directed to adminiſter; and that any three or more of the ſaid directors aſſembled together, ſhall have power from time to time to remove any ſupervifor at the free will and pleaſure of ſuch directors, and to appoint other ſupervifor or ſupervifors in the ſtead of ſuch ſupervifor ſo removed, and in caſe of death

Directors to meet as herein,

and appoint ſupervifors, each at a ſalary as herein,

attendance of ſupervifor to be aſcertained on oath,

directors may remove ſupervifors, and appoint others.

death or reſignation, to appoint other ſuperviſor or ſuperviſors in the ſtead of ſuch ſuperviſor or ſuperviſors ſo dying or reſigning.

VIII. And be it further enacted, That every ſuperviſor who ſhall be choſen and appointed by the directors, purſuant to this act, ſhall before he ſhall act as ſuch, take and ſubſcribe an oath in the words following, to wit.

Oath to be taken by ſuperviſor.

I A. B. *do ſolemnly ſwear, that I will honeſtly and diligently execute the office of a ſuperviſor of the road from Dublin to Dunleer, and that I will according to the beſt of my ſkill and knowledge execute all lawful orders given to me, by the directors of the ſaid road, and that I will when called upon by the ſaid directors, or any three of them, account for all money which ſhall be confided to me by the ſaid directors, or by me received by virtue of this act.*

So help me God.

Which oath any three of the ſaid directors aſſembled together, are hereby empowered, and required to adminiſter to ſuch ſuperviſor.

Duty of ſuperviſors,

IX. And be it further enacted by the authority aforeſaid, That the ſuperviſors ſhall as often as required by the ſaid directors, or any of them, attend on the ſaid road, and ſhall ſee jointly or ſeparately, as ſhall be directed, that all orders and works directed and ordered by the ſaid directors, be properly executed and performed, and ſhall make returns and reports when required from time to time to the ſaid directors, of the ſtate, nature, and circumſtances of the ſaid road, and ſhall remove all nuiſances, encroachments, and obſtructions on the ſaid road, and ſhall ſuperintend all workmen and labourers working and labouring on the ſaid road, and pay them their wages, but ſubject to the orders of the ſaid directors, and each ſuperviſor ſhall keep a book containing a journal of his own proceedings, and ſhall attend all meetings of the ſaid directors and commiſſioners, if ſo required, and if any ſuperviſor ſhall refuſe or neglect to perform his office of ſuperviſor, as required by this act, and ſhall be thereof convicted upon the oath of any two or more credible witneſſes before any juſtice of the peace, every ſuch ſuperviſor ſhall forfeit the ſum of five pounds for every ſuch offence, to be levied by diſtreſs and ſale of ſuch ſuperviſors goods by warrant under the hand and ſeal of ſuch juſtice, rendering the overplus, if any, to ſuch ſuperviſor.

on refuſal or neglect, penalty 5l.

A. D. 1788. Chap. 14.

Truſtees by 27 G. 3. c. 59. to ceaſe to act after directors are appointed,

X. And be it further enacted, That the ſeveral truſtees appointed by the ſaid act, for the ſeveral diviſions of the ſaid road, ſhall ſo ſoon as the ſaid directors ſhall be appointed, ceaſe to be truſtees, and that all powers, duties, and authorities veſted in, or impoſed upon them, ſhall be, and are hereby veſted in, and impoſed upon the ſaid directors, and all accounts to be made, or matters to be done before the ſaid truſtees, or any of them, ſhall be made and done before the ſaid directors; and that it ſhall be lawful for the ſaid directors to order any part of the tolls applicable in any one diviſion to the repair of the road therein, to be applied in widening, altering, or repairing any part of the road in any other diviſion as they ſhall ſee occaſion, any thing in the ſaid act to the contrary notwithſtanding; and that the ſupervifors to be appointed by virtue of this act, ſhall have all the powers and authorities, and be ſubject to the reſtrictions and regulations given or impoſed by the ſaid act, to or upon the inſpectors appointed by virtue of the ſame, and that ſo ſoon as the ſaid ſupervifors ſhall be appointed, the ſaid inſpectors ſhall ceaſe to act as ſuch, or to receive any ſalary or emolument whatſoever under the ſaid act.

directors to have ſame powers as truſtees,

application of tolls by directors,

ſupervifors to have ſame powers as inſpectors,

inſpectors to ceaſe to act, when ſupervifors are appointed.

XI. And be it further enacted, That the ſaid directors ſhall have full power to carry the ſaid act into execution, and that the conſent or direction of the ſaid commiſſioners ſhall not be neceſſary to authorize, nor ſhall reſtrain or prohibit the ſaid directors to do every act towards carrying the ſaid act into execution, which the commiſſioners and truſtees appointed thereby had power jointly or ſeparately to do, except only the appointment of a treaſurer, who ſhall be appointed in manner preſcribed by the ſaid act, and this preſent act.

Directors to carry this act into execution,

conſent of commiſſioners not neceſſary,

except in appointment of treaſurer.

Repealed by 29 G. 3. c. 23. ſ. 1.

XII. And whereas the tolls to be collected by virtue of the ſaid act will not at preſent be ſufficient for the proper and immediate repairing and widening of the ſaid road, and other neceſſary expences attending the ſame: and whereas the ſaid road may be much ſhortened between Leſſon Hall and Gormanſtown, and many hills may be evaded thereby, and for that purpoſe it will be neceſſary to take off a very large unneceſſary angle, or winding between the ſaid points; be it therefore further enacted, That any three or more of the ſaid directors, ſhall and may, and are hereby empowered from time to time, as occaſion ſhall require, to raiſe and borrow ſuch ſum and ſums of money, not exceeding in the whole the ſum of three thouſand pounds, as they ſhall judge neceſſary to be expended towards ſhortening the ſaid road, and repairing all, or any part of the ſaid road, and towards defraying the other expences to be incurred by the ſaid act; and that for all ſuch ſums ſo to be borrowed, debentures entitling the bearers to the amount of the ſums therein ſpecified, ſigned by, and ſealed with the ſeals of three or more of the ſaid directors, ſhall be given by them, and that ſuch debentures ſhall bear ſuch intereſt from the date thereof as ſhall be agreed upon between the ſaid directors and the lender or lenders, not exceeding the rate of ſix pounds by the hundred by the year, and that for ſuch ſum ſo to be borrowed by the ſaid di-

rectors as aforeſaid, there ſhall be paid by the treaſurer for the time being, on every firſt day of May, and firſt day of November, after the reſpective dates of ſuch debentures, to the holders thereof, ſuch intereſt as ſhall be ſo agreed upon in full to the ſaid days ſo appointed for the payment of ſuch intereſt, without any fee or charge whatſoever, and free from all deductions, defalcations, and abatements, until the principal ſums therein mentioned be reſpectively paid at one entire payment, and that all ſuch debentures as ſhall be ſo iſſued and ſigned, ſhall be numbered in arithmetical progreſſion, beginning with number one, until the whole thereof ſhall be numbered; provided that no ſuch debenture ſhall be iſſued for leſs than fifty pounds, or for more than one hundred pounds.

XIII. And be it further enacted, That the tolls of the ſeveral gates on the ſaid road, after paying the intereſt of the debentures heretofore iſſued, and all arrears of intereſt due thereon, which the ſaid directors are hereby required and authoriſed to diſcharge, and payable thereon, ſhall be applied in diſcharge of the intereſt to ariſe upon ſuch new debentures as ſhall be iſſued for the ſaid ſum of three thouſand pounds, or any part thereof, in ſuch proportions, or the ſeveral diviſions as the ſaid directors ſhall think proper, out of the firſt produce of the ſaid tolls, after payment of the intereſt for the debentures heretofore charged thereon, and that the holders thereof ſhall have like remedy for recovery of the intereſt in caſe of non-payment thereof, as is given by the ſaid act to the holders of debentures heretofore iſſued on the ſaid road.

Directors may have houſes, &c. valued if neceſſary.

XIV. And whereas in ſome inſtances, and particularly where houſes or cabbins interfere, it may be more eligible to purchaſe than to rent the houſes, lands, or tenements, in order to widen or alter the ſaid road: be it enacted, That wherever the ſaid directors ſhall think proper, they may agree for or direct the jury to value the purchaſe of any land, houſe, or tenement, neceſſary to be procured for widening or altering the ſaid road, and to pay the purchaſe money out of the tolls impoſed by the ſaid act, or out of the money to be borrowed by virtue of this act.

A. D. 1788.

CHAP. XV.

An Act to enable the Lord Lieutenant, or other Chief Governor or Governors of this Kingdom, to appoint Commiſſioners for enquiring into the ſeveral Funds and Revenues granted by public or private Donations for the Purpoſes of Education in this Kingdom, and into the State and Condition of all Schools in this Kingdom on Publick or Charitable Foundations, and of the Funds appropriated for the Maintenance and Support thereof, and for the other Purpoſes herein mentioned.

Preamble.

WHEREAS the proper regulation and government of the ſeveral public ſchools for the education of youth in this kingdom is a matter of great public concern, and muſt greatly tend to the advancement of learning and virtue: and whereas in order to attain a true and accurate knowledge of the preſent ſtate and condition of the ſaid public ſchools, and of the funds appropriated to the maintenance and ſupport thereof, and to provide for the better regulation and government of the ſaid ſchools in future, and towards providing for the ſupport of ſuch new inſtitutions as ſhall be hereafter found neceſſary for the education of youth in this kingdom, it is expedient that certain perſons properly qualified ſhould be ſufficiently empowered to examine into the ſeveral funds and revenues granted by public or private donations for the purpoſes of education in this kingdom, and into the application of the ſaid funds and revenues, and into all circumſtances relative to the ſtate and condition of the ſaid ſchools, and into all abuſes which have taken place in the government and management thereof: be it therefore enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That from and after the twentieth day of April, in the year of our lord one thouſand ſeven hundred and eighty-eight, it ſhall and may be lawful to and for the lord lieutenant, or other chief governor or governors of this kingdom for the time being, from time to time, by letters patent under the great ſeal of Ireland, to nominate and appoint ſeven perſons to be commiſſioners for executing the purpoſes of this act.

Lord lieutenant to appoint 7 commiſſioners.

II. And be it further enacted by the authority aforeſaid, That the ſaid commiſſioners, and each of them ſo appointed as aforeſaid,

ſaid, before he or they ſhall enter upon the execution of the powers by this act veſted in them, ſhall take an oath before the lord chancellor, or any judge of his Majeſty's courts in Dublin for the time being, which they or any of them is or are hereby authorized and required to adminiſter, the tenor whereof ſhall be as followeth:

Oath to be taken by commiſſioners.

I A. B. *do ſwear that I will impartially, and without favour or prejudice, act as a commiſſioner, in the exerciſe of all ſuch powers and truſts as I ſhall execute under an act*, entitled, "*An act to enable the lord lieutenant, or other chief governor or governors of this kingdom, to appoint commiſſioners for enquiring into the ſeveral funds and revenues granted by public or private donations for the purpoſes of education in this kingdom, and into the ſtate and condition of all ſchools in this kingdom on public or charitable foundations, and of the funds appropriated for the maintenance and ſupport thereof, and for the other purpoſes herein mentioned.*"

No fee to commiſſioners.

III. And be it further enacted by the authority aforeſaid, That the commiſſioners ſo to be appointed as aforeſaid, ſhall not be paid, receive, or take any fee, reward, emolument, or allowance whatſoever, for or on account of any thing to be done by them in purſuance of this act, or for or on account of the execution of the powers by this act veſted in them.

Commiſſioners to appoint a ſecretary for the purpoſes herein, at 200l. per annum, not to be a member of parliament.

IV. And be it enacted, That the ſaid commiſſioners ſhall appoint a ſecretary, who ſhall from time to time iſſue all the ſummonſes and orders of the ſaid commiſſioners, and make entries of all their proceedings in a book or books to be kept for that purpoſe, which ſaid ſecretary ſhall be paid a ſalary of two hundred pounds a year, and no more, and ſhall not be a member of Parliament.

Commiſſioners to meet for purpoſes herein.

V. And be it further enacted by the authority aforeſaid, That it ſhall be lawful for the ſaid commiſſioners, or any three of them, and they are hereby required, ſo ſoon as conveniently may be after their appointment, and after they ſhall have taken the oath aforeſaid, to meet from time to time at ſome convenient place within the city of Dublin, and to examine and enquire into the ſeveral funds and revenues granted by public or private donations for the purpoſes of education in this kingdom, and into the ſtate, condition, and management of all pariſh, dioceſan, and charter ſchools within this kingdom, and alſo into the ſtate, condition, and management of all ſchools on the foundation of Eraſmus Smith, and alſo of all other ſchools within this kingdom, on any public

A. D. 1788. Chap. 15.

or charitable foundation, or for the maintenance or ſupport of which any money has been at any time heretofore granted by Parliament, or for the maintenance and ſupport of which any lands, tenements, or hereditaments, or any ſum or ſums of money, have at any time heretofore been deviſed or bequeathed, or in any manner granted or appropriated.

To enquire into the value of lands, &c. bequeathed as herein,

VI. And be it further enacted by the authority aforeſaid, That it ſhall and may be lawful for the ſaid commiſſioners, or any three of them, from time to time, to examine and enquire into the annual value of all lands, tenements, and hereditaments, and into the annual or other value of all other funds, profits, or emoluments, of whatſoever nature or kind heretofore deviſed, bequeathed, or in any manner whatſoever given or granted for the purpoſes of education, or for the maintenance of any ſchool or ſchools within this kingdom, and into the annual rents and profits of ſuch lands, tenements, and hereditaments, and the ſituations and circumſtances of the ſame, and into the annual profits of all ſuch other funds as aforeſaid, and how the ſame have been applied; and alſo to examine and enquire into the ſtate and condition of all ſchools, and ſchool houſes, the number of ſcholars in each, the mode of inſtruction followed in each of the ſaid ſchools, and houſes belonging to ſuch ſchools as aforeſaid, and into the conduct of all maſters and uſhers of ſuch ſchools as aforeſaid, and into the amount of all ſalaries paid, or payable to them reſpectively, and that ſuch enquiries ſhall be made from ſuch period as the ſaid commiſſioners ſhall find neceſſary or expedient; and that it ſhall and may be lawful to and for any one or more of the ſaid commiſſioners to view the ſaid ſchools, and ſchool houſes, and to examine upon oath into the ſtate of the ſame, and into all matters and circumſtances relating thereto, or to the funds and revenues thereof, and to report to the other commiſſioners ſuch evidence as ſhall be laid before ſuch commiſſioner or commiſſioners as ſhall ſo view and examine as aforeſaid, relative to the ſeveral matters aforeſaid; and that the ſaid commiſſioners may from time to time ſend down one or more perſon or perſons to view the ſaid ſchools, and ſchool houſes, or any of them, and enquire into the ſeveral matters aforeſaid, which ſaid perſon or perſons ſhall make his or their report to the ſaid commiſſioners.

and into the ſtate of all ſchools, &c.

commiſſioners may ſend perſons to enquire into ſchools, &c.

Commiſſioners to make report to lord lieutenant as herein,

VII. And be it further enacted by the authority aforeſaid, That the ſaid commiſſioners ſhall from time to time, as often as they ſhall think proper, and as often as they ſhall be required ſo to do by the lord lieutenant, or other chief governor or governors of this kingdom for the time being, make a report in writing under their

their hands and ſeals, or the hands and ſeals of any three of them, to the ſaid lord lieutenant, or other chief governor or governors of this kingdom, of all matters appearing to them upon ſuch examinations and enquiries as aforeſaid, which ſhall appear to the ſaid commiſſioners, or any three of them, neceſſary or proper ſo to be ſo reported; and alſo that the ſaid commiſſioners, or any three of them, ſhall in like manner report to the lord lieutenant, or other chief governor or governors of this kingdom for the time being, all abuſes that ſhall appear to ſuch commiſſioners, or any three of them, to have been committed, or to have taken place concerning the ſaid ſchools, or any of them, or the regulation, conduct, or management thereof, or of the lands, tenements, or hereditaments, or other funds in any manner granted or deviſed for the maintenance or ſupport thereof, and ſhall in like manner, from time to time, report ſuch remedies as ſhall appear to the ſaid commiſſioners, or any three of them, to be proper or neceſſary for the reformation of ſuch abuſes as ſhall ſo appear to them to exiſt, or to prevent the continuance or repetition of the ſame; and ſhall in like manner report and ſuggeſt to the ſaid lord lieutenant ſuch plans for the improvement of the education of the youth of this kingdom in public ſchools, and for the better regulating, managing, and governing ſuch public ſchools, as ſhall appear to the ſaid commiſſioners, or any three of them, to be expedient and practicable.

to report remedies for abuſes and ſuggeſt plans of improvement.

VIII. And the better to enable the ſaid commiſſioners to execute the powers to them given by this act; be it enacted by the authority aforeſaid, That it ſhall and may be lawful to and for the ſaid commiſſioners, or any three of them, from time to time, as they ſhall think proper, to iſſue their precept or precepts in writing, under the hands of the ſaid commiſſioners, or any three of them, to ſummon and call before the ſaid commiſſioners, at any day and place to be named in the ſaid precept, any perſon or perſons whatſoever in any reſpect entruſted or concerned in the management or direction of any of the ſaid ſchools or charitable inſtitutions, or in the execution or direction of any of the purpoſes for which the ſaid inſtitutions were founded, or in the paying or receiving, and letting or managing any of the rents of the ſaid lands, or any of the ſaid funds, or the produce of any part of the ſame, or who now acts, or at any time has acted, as ſchool-maſter or uſher in any of the ſaid ſchools, and to examine ſuch perſon or perſons upon oath, which oath the ſaid commiſſioners, or any one of them, is and are empowered to adminiſter concerning the truth

May ſummon directors of ſchools, &c. before them,

and examine upon oath.

A. D. 1788. Chap. 15.

of all matters to which such person or persons shall be so examined by the said commissioners, or any one of them.

May summon persons who may have necessary records, &c.

IX. And be it further enacted by the authority aforesaid, That it shall and may be lawful for the said commissioners, or any three of them, from time to time, as they shall think proper, by an order or orders of the said commissioners in writing, under the hands of the said commissioners, or any three of them, to order and direct any person or persons whatsoever, having in their custody or power any record or records, deeds, parchments, books, papers, or writings whatsoever, in any wise touching or concerning any of the matters, concerning which the said commissioners are hereby empowered to enquire and examine into, to attend in person before the said commissioners, or any three of them, on a day and place to be named in such order of the said commissioners, and to bring with them; and produce and deposit with the said commissioners, or any three of them, all such records, books, papers, or writing as aforesaid, which such person shall so have in their custody or power.

Persons refusing to attend, &c. forfeit 20l.

X. And be it further enacted by the authority aforesaid, That if any person or persons who shall be served with such summons or notice as aforesaid, to appear before the said commissioners for the purpose of being examined as aforesaid, or who shall be served with such order as aforesaid, to attend as aforesaid before the said commissioners, and to bring with him or them such records, deeds, parchments, books, papers, or writings as aforesaid, shall refuse to appear, or shall refuse to be examined by the said commissioners, or any three of them, or shall refuse to answer such legal questions as shall be propounded by the said commissioners, or any of them, touching any matter or thing which they are empowered or directed by this act to examine into, or shall refuse or neglect to attend before such commissioners from day to day, when required so to do, or to produce such records, deeds, parchments, books, papers, or writings, or any of them, at the time and place named in such summons, or notice, or order as aforesaid, and shall omit so to do, without good and sufficient cause for such omission, to be allowed by the said commissioners, or any three of them, to be verified on oath before the said commissioners, or any three of them, by an affidavit to be sworn before any one of the judges, or before any judge of assize on his circuit, every such person shall forfeit the sum of twenty pounds for every such refusal, neglect, or omission, to be recovered by bill, action, plaint, or information, in any of his Majesty's courts of record, by any person who shall sue for the same.

XI. Pro-

XI. Provided always, That ſuch ſummons, notice, or order of the ſaid commiſſioners, ſhall be perſonally ſerved upon, or left at the laſt place of abode of ſuch perſon or perſons as ſhall be ſo ſummoned or called before the ſaid commiſſioners to appear to be examined as aforeſaid, and that ſuch order of the ſaid commiſſioners ſhall be perſonally ſerved upon, or left at the laſt place of abode of ſuch perſon or perſons as ſhall by ſuch order as aforeſaid be directed to attend before ſuch commiſſioners, and to bring with them ſuch records, deeds, parchments, books, papers, or writings as aforeſaid, at leaſt ten clear days before the day on which by the ſaid ſummons, or notice, or order, the party or parties ſo ſerved therewith ſhall be directed to appear or to attend before the ſaid commiſſioners.

Summons to be perſonally ſerved 10 days before the day appointed.

XII. Provided always, and be it further enacted by the authority aforeſaid, That in all caſes where the ſaid commiſſioners ſhall think proper, it ſhall and may be lawful to and for the ſaid commiſſioners, inſtead of ſummoning or ordering any perſon perſonally to appear before them to be examined, touching any of the matters aforeſaid, concerning which the ſaid commiſſioners are hereby empowered to examine and enquire into, to iſſue an order under the hands of the ſaid commiſſioners, or any three of them, directed to ſuch perſon, and thereby ordering ſuch perſon to anſwer by affidavit any of the matters or things which the ſaid commiſſioners are by this act empowered or directed to enquire into, and to which the ſaid commiſſioners ſhall by ſuch order require the anſwer of ſuch perſon, ſuch affidavits to be made before any judge of aſſize on his circuit, and ſuch affidavit to be tranſmitted by the perſon ſo ſwearing the ſame to the ſaid commiſſioners, on or before a day to be named by the ſaid commiſſioners in the order directing ſuch affidavit to be made.

Inſtead of perſonal appearance, anſwer to be made by affidavit, if required.

XIII. And be it further enacted by the authority aforeſaid, That if any perſon or perſons who ſhall be examined upon oath before the ſaid commiſſioners, or any three of them, or ſhall make any ſuch affidavit as herein before mentioned, and ſhall be lawfully convicted of having wilfully, falſely, and corruptly ſworn any matter or thing upon ſuch examination as aforeſaid, or in any ſuch affidavit, ſuch perſon ſo being lawfully convicted, ſhall incur and be ſubject to the ſame penalties and forfeitures, as by the laws and ſtatutes of this kingdom are enacted againſt perſons convicted of wilful and corrupt perjury.

Penalties on ſwearing falſely.

XIV. Provided always, That it ſhall not be neceſſary that any affidavit ſworn in purſuance of this act, or any copy of any ſuch

Affidavit not to be ſtamped.

A. D. 1788.

affidavit, ſhall be ſtamped or chargeable with any ſtamp or other duty to his Majeſty, his heirs or ſucceſſors.

Commiſſioners may meet.

XV. And be it enacted, That it ſhall and may be lawful to and for the ſaid commiſſioners, or any three or more of them, to meet from time to time at any place they ſhall think proper to appoint.

And appoint a ſurveyor.

XVI. And be it enacted, That it ſhall and may be lawful to and for the ſaid commiſſioners, or any three or more of them, whenever they ſhall find it neceſſary or expedient ſo to do, to appoint one or more ſurveyor or ſurveyors to ſurvey and value any of the lands granted or deviſed for the ſupport of the ſaid ſchools, ſchool-maſters or uſhers.

In caſe of death, &c. lord lieutenant to appoint others.

XVII. And be it further enacted, That in caſe of the death or reſignation of any of the ſaid commiſſioners, it ſhall and may be lawful to and for the lord lieutenant, or other chief governor or governors of this kingdom, to nominate and appoint by commiſſion as aforeſaid, ſuch perſon or perſons as he or they may think proper, to ſupply ſuch vacancy.

In force till 24 June 1789, and end of then next ſeſſion.

XVIII. And be it further enacted by the authority aforeſaid, That this act, and every clauſe therein contained, ſhall be in force, and ſo continue until the twenty-fourth day of June, one thouſand ſeven hundred and eighty-nine, and to the end of the then next ſeſſion of Parliament, and no longer.

CHAP. XVI.

An Act for granting certain Duties upon Licenſes, to be taken out by the ſeveral Perſons therein mentioned.

WE your Majeſty's moſt dutiful and loyal ſubjects the commons of Ireland, towards raiſing the neceſſary ſupplies to defray the expences of your Majeſty's government, have reſolved to grant unto your Majeſty the ſeveral rates and duties upon licenſes herein after mentioned: be it therefore enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal and commons in this preſent parliament aſſembled, and by the authority of the ſame, That every perſon manufacturing candles or ſoap for ſale, and every perſon ſelling or manufacturing paper hangings for ſale within this kingdom, at any time between the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, and the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine inclufive, ſhall take out a licenſe from the commiſſioners of your Majeſty's revenue, or from the collector of the diſtrict in which he or ſhe ſhall reſide, and ſhall pay for the ſame a duty of twenty ſhillings, and every perſon ſelling tea or groceries by retail in any city or town corporate within this kingdom, at any time during the time aforeſaid, ſhall take out a licenſe in manner

aforeſaid, and ſhall pay for the ſame a duty of twenty ſhillings; and every perſon ſelling tea or groceries by retail, within the time aforeſaid, in any part of this kingdom, not being a city or town corporate, ſhall take out licenſe in like manner, and ſhall pay for the ſame a duty of ten ſhillings; and every perſon ſelling or making any gold or ſilver plate for ſale, and every perſon who ſhall keep a tan yard, or tan pit, or ſhall tan leather for ſale within this kingdom, at any time during the time aforeſaid, ſhall take out a licenſe in manner aforeſaid, and ſhall pay for the ſame a duty of twenty ſhillings; and every factor or perſon, not being a diſtiller, or licenſed as a retailer, ſelling home-made ſpirits in this kingdom, at any time during the time aforeſaid, ſhall take out a licenſe in manner aforeſaid, and pay for the ſame a duty of forty ſhillings, and every perſon who ſhall keep any coffee-houſe, at any time during the time aforeſaid, ſhall take out a licenſe in manner aforeſaid, and pay for the ſame the ſum of forty ſhillings; for each of which licenſes there ſhall be taken by ſuch collectors for their own uſe, a fee after the rate of one ſhilling in the pound, according to the duty payable to your Majeſty on ſuch licenſe or licenſes, and no more, any law or uſage to the contrary notwithſtanding; which ſaid rates and duties ſhall be collected and raiſed by ſuch perſon and perſons, and in ſuch manner, and by ſuch ways and means as the duty payable for licenſes to keep ale-houſes, is raiſed and collected, by virtue of an act made in this kingdom, in the thirty-third year of the reign of his late Majeſty George the ſecond, entitled, *An act for better regulating the collection of his Majeſty's revenue, and for preventing of frauds therein, and for repealing an act made the laſt ſeſſion of parliament*, entitled, *An act for continuing and amending ſeveral laws heretofore made relating to his Majeſty's revenue, and for the more effectual preventing of frauds in his Majeſty's cuſtoms and exciſe, and the ſeveral acts and ſtatutes which are mentioned in the ſaid act, and continued thereby*, as fully to all intents and purpoſes, as if the proviſions in the ſaid act for that purpoſe were particularly mentioned, and expreſſed and enacted again in the body of this preſent act.

II. And be it further enacted, That all and every the perſon and perſons aforeſaid, ſhall take out ſuch reſpective licenſes before he, ſhe, or they ſhall reſpectively manufacture, ſell, or keep for ſale as aforeſaid, any of the aforeſaid reſpective articles or things, and that every perſon who ſhall during the time aforeſaid, make, ſell, or keep for ſale as aforeſaid, or expoſe to ſale any of the ſaid reſpective articles and things contrary to the true intent and meaning hereof, without taking out ſuch licenſe reſpectively as aforeſaid, ſhall for every ſuch offence forfeit the ſum of twenty pounds.

III. Provided always, and be it enacted, That perſons in partnerſhip, and carrying on trade or buſineſs in one houſe or ſhop only, ſhall not be obliged to take out more than one licenſe; and that no one licenſe which ſhall be granted by virtue of this act, ſhall authorize and empower any perſon or perſons to whom the ſame ſhall be granted, to make or manufacture, or ſell or keep for ſale as aforeſaid, any of the articles or things herein before mentioned in any other houſe or place than the houſe or place wherein he, ſhe, or they reſpectively did make or manufacture, or ſell or keep the ſaid reſpective articles or things at the time of granting ſuch licenſe, to be mentioned in ſuch licenſe.

IV. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, every perſon hereby required to take out a licenſe as aforeſaid, ſhall have or cauſe to be painted on a board, with letters publickly viſible and legible, at leaſt an inch long, in white upon a black ground, or in black on a white ground, his, her, or their name and ſurname reſpectively, at full length, as alſo the ſeveral articles which they ſhall be ſo licenſed to manufacture or ſell reſpectively, and that he, ſhe, or they are licenſed reſpectively to ſell the ſame, which board ſhall be affixed on ſome conſpicuous

A. D. 1788.

place on the outside of the front of his, her, or their house respectively, not more than three feet distant from the top of the shop door or street door of such house, and such person or persons respectively, shall preserve and keep up the same during the time he, she, or they shall respectively continue to sell such articles, or any of them as aforesaid, or in default thereof, shall forfeit respectively the sum of ten pounds.

V. And be it further enacted, That all and every the fines, penalties, and forfeitures inflicted by this act, shall and may be sued for, recovered, levied, and applied in such manner and form, and by such ways and means, and with such powers and authorities as are prescribed and appointed in and by an act of parliament made in the fourteenth and fifteenth years of the reign of his late Majesty Charles the second, entitled, *An act for the settling of the excise and new impost upon his Majesty, his heirs and successors, according to the book of rates therein inserted*, or by any other law or laws relating to his Majesty's revenue, as fully and effectually to all intents, constructions, and purposes, as if the same were particularly mentioned, and expressed, and re-enacted in the body of this present act, with the like remedy of appeal to and for the party or parties who shall think him or themselves aggrieved or injured, as in and by the said act of excise is provided.

VI. And be it further enacted, That the six pence *per* pound, and all other fees which shall or may be payable to the vice-treasurer or vice-treasurers, receiver or paymaster-general, clerk of the pells, or any other officer or officers of this kingdom, upon issuing or payment of any sum or sums of money which shall or may arise out of, or shall or may be received for or on account of the several duties and aids hereby granted to your Majesty, shall be applied by the said vice-treasurer or vice-treasurers, receiver, or paymaster-general, for the use of your Majesty, your heirs and successors, in aid and addition to the duties hereby granted, and shall be duly accounted for by him or them.

CHAP. XVII.

An Act for Granting unto His Majesty, His Heirs and Successors, certain Duties upon Carriages.

Expired 25th March, 1789.

WE your Majesty's most dutiful and loyal subjects the commons of Ireland in Parliament assembled, towards raising the necessary supplies to defray the expences of your Majesty's government, have resolved to grant unto your Majesty the several rates and duties herein after mentioned: be it therefore enacted by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons in this present Parliament assembled, and by the authority of the same, That for and upon every coach, chariot, berlin, calash, or chaise with four wheels, which any person shall keep in his or her possession, at any time between the twenty-fifth day of March, one thousand seven hundred and eighty-eight, and the twenty-fifth day of March, one thousand seven hundred and eighty-nine, there shall be raised, collected, and paid to your Majesty a duty of four pounds, and for and upon all chaises with two wheels only, which any person or persons shall so keep in his, her, or their possession, a duty of fifteen shillings.

II. Pro-

II. Provided always, That nothing in this act contained ſhall extend, or be conſtrued to extend, to charge any ſtage coach, or hackney coach, or hackney chaiſe, or any coach, chaiſe, or other carriage kept by the maker for ſale, or any cabriolet, or garden chair.

III. And be it further enacted, That every perſon who ſhall keep any hackney coach, or hackney chaiſe, or any coach or chaiſe for hire, except within the city of Dublin, and the liberties thereof, at any time between the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, and the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, ſhall take out a licenſe to keep the ſame, from the commiſſioners of his Majeſty's revenue, or from the collector of the diſtrict in which ſuch perſon ſhall reſide, for which he or ſhe ſhall pay a fee of one ſhilling, and no more; and if any perſon ſhall keep any ſuch coach or chaiſe within the time aforeſaid, without having taken out ſuch licenſe as aforeſaid, he or ſhe ſhall be ſubject to the duties hereby granted, notwithſtanding ſuch coaches or chaiſes may have been uſed for hire.

IV. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, every perſon hereby required to take out a licenſe as aforeſaid, ſhall have, or cauſe to be painted on a board, with letters publickly viſible and legible, at leaſt an inch long, in white upon a black ground, or in black upon a white ground, his, her, or their name and ſurname reſpectively, at full length, *licenſed to keep coaches and chaiſes for hire*, which board ſhall be affixed on ſome conſpicuous place on the outſide of the front of his, her, or their houſe reſpectively, not more than three feet diſtant from the top of the ſhop door, or ſtreet door of ſuch houſe, and ſuch perſon or perſons reſpectively ſhall preſerve and keep up the ſame during the time he or ſhe ſhall reſpectively continue to keep ſuch carriage or carriages as aforeſaid, or in default thereof ſhall forfeit reſpectively the ſum of ten pounds.

V. And to prevent frauds by perſons who, in order to evade the duties upon carriages with four wheels and two wheels, make uſe of a carriage or carriages, with wheels of ſuch ſmall dimenſions as are properly ſuited to cabriolets or garden chairs intended only for pleaſure, giving the name of cabriolets or garden chairs to ſuch carriages ſo uſed upon journies or otherwiſe: be it enacted, That no carriage whatſoever, whether with four wheels, or with two wheels, ſhall be deemed a cabriolet or garden chair, or be exempted from any duty as ſuch, in caſe the ſame ſhall be uſed by any perſon not paying duty for one or more carriage or carriages with four wheels, or in caſe the ſame ſhall be uſed upon any publick or high road at the diſtance of more than three miles from the houſe or demeſne of the perſon to whom the ſame ſhall belong, unleſs for the purpoſe of ſending ſuch carriage home to the proprietor thereof, when it ſhall have been firſt purchaſed, or for the purpoſe of ſending the ſame to be repaired, or returning therefrom, when it ſhall have been repaired, and that no carriage be deemed a cabriolet or garden chair within the meaning of this or any other law in this kingdom, if any of the wheels thereof ſhall be of a diameter exceeding four feet: any thing herein before contained to the contrary notwithſtanding.

VI. And be it further enacted, That for the better collecting the ſaid duty chargeable upon every perſon who ſhall keep any carriage with four wheels, or carriage with two wheels, except as before excepted, every perſon who at any time from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, ſhall have or keep any coach, chariot, berlin, calaſh, or chaiſe with four wheels, or chaiſe with two wheels, except as before excepted, and in reſpect whereof he or ſhe ſhall be chargeable with the ſaid duties, ſhall within fourteen days after the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, or within fourteen days after he or ſhe ſhall have or keep

A. D. 1788. Chap. 17.

any ſuch coach, chariot, berlin, calaſh, or chaiſe with four wheels, or chaiſe with two wheels, by writing under his or her hand, certify to the collector of exciſe in ſome one of the diſtricts wherein he or ſhe ſhall reſide, and likewiſe to the examinator of hearth-money in Dublin, mentioning to him in ſuch writing the name and diſtrict of the collector to whom he or ſhe has ſo certified, a true account of every ſuch coach, chariot, berlin, calaſh, and chaiſe with four wheels, or chaiſe with two wheels, which he or ſhe ſhall have or keep, except as before excepted, with the name of the place and pariſh of his or her reſidence or abode at the time of giving ſuch certificate; which ſaid certificate ſhall be kept by the reſpective collectors of the ſeveral diſtricts of this kingdom for the time being, and ſhall be alſo entered or regiſtered in an alphabetical book to be by them reſpectively kept for that purpoſe, and a copy of ſuch entry ſigned by ſuch collector or his clerk, ſhall be delivered if required, without fee or reward, to the perſon delivering ſuch certificate, and a number ſhall be entered on each certificate ſo regiſtered, and the examinator of hearth-money ſhall, on demand without fee or reward, give an acknowledgment under his hand to every perſon who ſhall certify any carriage or carriages to him, that ſuch carriage or carriages hath, or have been certified, which certificate ſhall be evidence of ſuch carriage or carriages being certified as aforeſaid, and the ſaid examinator ſhall once in every three months, tranſmit to each collector a liſt of all perſons reſiding in ſuch collectors diſtrict, who ſhall have certified their ſaid carriages to him within the ſaid three months, which liſts ſhall be preſerved by ſuch collectors, and every perſon who ſhall have paid the duties hereby impoſed, may reſort to ſuch liſt, and the ſame ſhall be evidence on any information on this act, and that ſuch perſon hath duly certified his, or her carriage to the ſaid examinator, and the ſaid collectors reſpectively ſhall under their hands on or before the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, give a true liſt of all coaches, chariots, berlins, calaſhes, and chaiſes with four wheels, and chaiſes with two wheels, from time to time returned to them reſpectively in ſuch certificates, with the names of the perſon and places of their abode reſpectively mentioned in ſuch reſpective certificates to the perſons who for the time being ſhall be appointed by the commiſſioners of your Majeſty's revenue of exciſe, or any three of them, to collect and receive the ſaid duties; and that ſuch perſons as ſhall be appointed by the ſaid commiſſioners of exciſe, or any three of them, to collect and receive the ſaid duties on coaches, chariots, berlins, calaſhes, and chaiſes with four wheels, and chaiſes with two wheels, ſhall have full power and authority to levy, collect, and receive the ſame within the diſtrict wherein ſuch certificate ſhall be entered, in the ſame manner as your Majeſty's revenue ariſing from fire-hearths, is now by law levied, collected, and received, and ſhall reſpectively ſign and deliver acquittances without fee or reward for the ſame, and ſhall keep duplicates thereof in a book to be kept for that purpoſe, in the ſame manner as acquittances are given and kept for the duty of fire-hearths, and ſhall reſpectively return the book containing the duplicates of ſuch acquittances to ſuch perſon and perſons at the ſame time, and to be diſpoſed of in the ſame manner as books containing the duplicates of acquittances for the ſaid duty on fire-hearths are returned, and that the duties aforeſaid ſhall be paid in the reſpective diſtricts wherein the ſaid carriages ſhall be entered or regiſtered reſpectively, and in no other.

VII. And be it further enacted, That every coach-maker, or other perſon making carriages for ſale in this kingdom, ſhall within ten days after he or ſhe ſhall ſell and deliver any coach, chariot, berlin, calaſh or chaiſe, with four wheels, or two wheels, certify to the collector of exciſe in the diſtrict where ſuch coach-maker ſhall reſide, the kind of carriage he or ſhe has ſo ſold, and whether with four or two wheels, and the name of the perſon to whom he or ſhe has ſold the

ſame, together with the place of reſidence of ſaid perſon, in caſe he or ſhe knows the ſame; and that if any perſon or perſons ſhall have or keep any coach, chariot, berlin, calaſh, or chaiſe, with four wheels, or chaiſe with two wheels, chargeable with the ſaid duties, or any of them, by virtue of this act, which ſhall not be certified by him or them in manner as aforeſaid, that then, and in ſuch caſe, every ſuch perſon and perſons ſo having or keeping ſuch coach, chariot, berlin, calaſh, or chaiſe, with four wheels, or chaiſe with two wheels, not certified as aforeſaid, or if any coach-maker, or perſon making carriages for ſale, ſhall omit to give ſuch certificate as aforeſaid, every ſuch perſon or perſons, coach-maker, or other perſon making carriages for ſale, ſhall for every ſuch neglect forfeit reſpectively the ſum of twenty pounds, which ſaid penalty, on any perſon not certifying his or her carriage or carriages as aforeſaid, may be recovered on an information in the exciſe office of the diſtrict of Dublin, or of the diſtrict in which ſuch perſon ſhall dwell.

VIII. Provided always, That nothing herein contained ſhall ſubject any perſon to any penalty for not certifying his or her carriage or carriages, in purſuance of this act, who hath already certified ſuch carriage or carriages in manner preſcribed by any former act in this behalf.

IX. Provided nevertheleſs, That every perſon, except as before excepted, having in his, her, or their keeping or poſſeſſion, any coach, chariot, berlin, calaſh, or chaiſe with four wheels, or chaiſe with two wheels, belonging to another, ſhall be charged for each and every ſuch coach, chariot, berlin, calaſh, or chaiſe with four wheels, or chaiſe with two wheels, with the ſaid duty or duties, impoſed by this act, in the ſame manner as the owner, or proprietor thereof is or ought to be charged or chargeable for the ſame by this act.

X. And for the more eaſy collection of the duties payable to his Majeſty upon coaches, chariots, berlins, calaſhes or chaiſes; be it enacted, That if any perſon ſubject to any duty to his Majeſty in reſpect of any coach, chariot, berlin, calaſh, or chaiſe, in his or her poſſeſſion, ſhall not within one month after notice in writing in the name of the officer empowered to collect ſuch duties, being given to ſuch perſon, or left at the uſual place of abode of ſuch perſon, with his wife, or with his or her child or ſervant above the age of ſixteen years, requiring him or her to pay ſuch duty, pay the ſame to ſuch officer, every ſuch perſon for every ſuch neglect ſhall forfeit twenty pounds, provided that at leaſt ſeven days before the time ſuch notice ſhall have been ſo given or left, ſuch officer ſhall have demanded the ſaid duties from the perſon ſubject to pay the ſame, or from his wife, or his or her child or ſervant, above the age of ſixteen years at the place of abode of the perſon ſubject to pay the ſame.

XI. And be it further enacted, That the perſon or perſons, who, for the time being, ſhall be authorized and empowered to collect and levy the ſaid duty or duties, or any of them, on coaches, chariots, berlins, calaſhes, and chaiſes, ſhall pay the ſame to the collectors of the ſeveral diſtricts where the ſaid duty ſhall be collected and raiſed, and that the ſaid collectors ſhall keep ſeparate and diſtinct accounts thereof and pay the ſame into your Majeſty's treaſury, in like manner as other monies received by them for the uſe of your Majeſty.

XII. Provided always, That nothing in this act ſhall extend, or be conſtrued to extend, to charge any perſon or perſons with the ſaid additional duties of ten ſhillings chargeable upon chaiſes with two wheels, nor to oblige ſuch perſon or perſons to make entry of any chaiſe with two wheels, who ſhall keep and certify to the ſaid collectors of exciſe, and examinator of hearth-money in manner above-mentioned, any coach, chariot, berlin, calaſh, or chaiſe with four wheels.

XIII. And be it further enacted, That the ſum of five thouſand pounds ſhall be paid out of the firſt produce of the ſaid duties on carriages to the corporation for

A. D. 1788. Chap. 17.

paving the ſtreets of Dublin, to be by them expended in paving, lighting, and cleanſing the ſaid ſtreets, without any further or other warrant to be obtained in that behalf.

XIV. And whereas by an act of Parliament paſſed in the third year of the reign of his late Majeſty George the ſecond, entitled, *An act for the encouragement of tillage and better employment of the poor, and alſo for the more effectual putting in execution, an act*, entitled, *An act to encourage the draining and improving of bogs and unprofitable low grounds, and for eaſing and diſpatching the inland carriage and conveyance of goods from one part to another within this kingdom, and alſo for laying ſeveral duties upon coaches, berlins, chariots, calaſhes, chaiſes and chairs, and upon cards and dice, and upon wrought and manufactured gold and ſilver plate, imported into or made in Ireland, for the purpoſes therein mentioned; and alſo for repealing the duties payable upon the exportation of wool, bay yarn, and woollen yarn, out of this kingdom for England, the ſeveral duties on coaches, chariots, berlins, calaſhes, chaiſes, and chairs therein mentioned*, were granted for the term of twenty-one years, and were continued by ſeveral ſubſequent acts to the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſix: and whereas by an act paſſed in the twenty-ſixth year of the reign of your Majeſty, entitled, *An act for continuing the encouragement given by former acts of parliament for promoting and carrying on inland navigations in this kingdom*, the ſaid duties were continued for the ſpace of twenty-one years, from the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſix, to be applied in ſuch manner as ſhould thereafter be directed by parliament: be it enacted, That ſo much of the ſaid act as continues the ſaid duties on coaches, chariots, berlins, calaſhes, chaiſes, and chairs, from the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, be and the ſame is hereby repealed.

XV. And be it further enacted, That in lieu of the ſaid duties hereby diſcontinued as aforeſaid, the ſum of two thouſand ſix hundred and thirty-five pounds ſhall be paid out of the produce of the ſaid duties hereby granted, and applied in ſuch manner as the ſaid duties hereby diſcontinued were to be paid and applied.

XVI. And be it further enacted, That all and every the fines, penalties, and forfeitures inflicted by this act, ſhall and may be ſued for, recovered, levied, and applied in ſuch manner and form, and by ſuch ways and means, and with ſuch powers and authorities as are preſcribed, directed, and appointed, in and by an act of Parliament made in the fourteenth and fifteenth years of the reign of his late Majeſty Charles the ſecond, entitled, *An act for ſettling of the exciſe or new impoſt upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted*, as fully and effectually to all intents, conſtructions, and purpoſes, as if the ſame were particularly mentioned and expreſſed, and re-enacted in the body of this preſent act, with the like remedy of appeal to and for the party or parties who ſhall think him, her, or themſelves aggrieved, or injured, as in and by the ſaid act of exciſe, or any other law or laws now in being relating to the duties of exciſe is provided.

XVII. And be it further enacted, That neither the ſix pence *per* pound, nor any other fee ſhall be payable to, or be deducted, or received by the vice-treaſurers, receiver or paymaſter general, clerk of the pells, or any other officer or officers of this kingdom for their own uſe, for or on account of the iſſuing or payment of any ſum or ſums of money ariſing by, or which ſhall be received for or on account of the aids hereby granted to your Majeſty, or of any payment to be made in purſuance of this act, but that the ſame ſhall be received, and duly accounted for to your Majeſty, your heirs and ſucceſſors.

CHAP.

CHAP. XVIII.

An Act for continuing an Act, entitled, *An Act for facilitating the Trade and Intercourse between this Kingdom and the United States of America.*

WHEREAS it is expedient that an act paſſed laſt ſeſſion of Parliament, entitled, *An act for continuing an act*, entitled, *An act for facilitating the trade and intercourſe between this kingdom and the united ſtates of America*, ſhould be continued for a limited time: be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That the ſaid act, and all and every the clauſes therein contained, ſhall continue and be in force until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, and no longer. Expired 25th March, 1789.

CHAP. XIX.

An Act for Puniſhing Mutiny and Deſertion, and for the better Payment of the Army and their Quarters within this Kingdom.

WHEREAS the raiſing or keeping a ſtanding army within this kingdom, in time of peace, unleſs it be with the conſent of parliament, is againſt law: and whereas it is judged neceſſary by his Majeſty, and this preſent Parliament, that a body of forces ſhould be continued for the ſafety of this kingdom, and the defence of the poſſeſſions of his Majeſty's crown; and that the whole number of ſuch forces ſhould conſiſt of fifteen thouſand two hundred and thirty two men; whereof twelve thouſand men, commiſſioned and non-commiſſioned officers included, ſhall be kept within this kingdom, for the neceſſary defence of the ſame at all times, except in caſes of invaſion or rebellion in Great Britain: and whereas no man can be forejudged of life or limb, or ſubjected in time of peace to any kind of puniſhment within this realm by martial law, or in any other manner than by the judgment of his peers, and according to the known and eſtabliſhed law of this realm; yet nevertheleſs, it being requiſite for the retaining all the before mentioned forces in their duty, that an exact diſcipline be obſerved, and that ſoldiers who ſhall mutiny or ſtir up ſedition, or ſhall deſert his Majeſty's ſervice, be brought to a more exemplary and ſpeedy puniſhment than the uſual forms of the law will allow: be it therefore enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That if any perſon being muſtered or in pay as an officer, or who is or ſhall be enliſted or in pay as a ſoldier, ſhall at any time during the continuance of this act, begin, excite, cauſe, or join in any mutiny or ſedition in the regiment, troop, or company, either of his Majeſty's land or marine forces in his Expired 25 March 1789.

A. D. 1788. Chap. 19.

Majeſty's ſervice, or ſhall not uſe his utmoſt endeavours to ſuppreſs the ſame, or coming to the knowledge of any mutiny, or intended mutiny, ſhall not without delay give information thereof to his commanding officer; or ſhall miſbehave himſelf before the enemy, or ſhall ſhamefully abandon or deliver up any garriſon, fortreſs, poſt or guard committed to his charge, or which he ſhall be commanded to defend, or ſhall compel the governor or commanding officer of any garriſon, fortreſs, or poſt, to deliver up to the enemy, or to abandon the ſame, or ſhall ſpeak words, or uſe any other means to induce ſuch governor or commanding officer or others, to miſbehave before the enemy, or ſhamefully to abandon or deliver up any garriſon, fortreſs, poſt or guard, committed to their reſpective charge, or which he or they ſhall be commanded to defend, or ſhall leave his poſt before relieved, or ſhall be found ſleeping on his poſt, or ſhall hold correſpondence with, or give advice or intelligence to any rebel, or enemy of his Majeſty, either by letters, meſſages, ſigns, or tokens, in any manner or way whatſoever, or ſhall treat or enter into any terms with ſuch rebel, or enemy, without his Majeſty's licenſe, or licenſe of the general, or chief commander, or ſhall ſtrike, or uſe any violence againſt his ſuperior officer, being in the execution of his office, or ſhall diſobey any lawful command of his ſuperior officer, or ſhall deſert his Majeſty's ſervice; all and every perſon or perſons ſo offending in any of the matters before mentioned, ſhall ſuffer death, or ſuch other puniſhment as by a court martial ſhall be awarded.

II. Provided, and it is hereby declared and enacted, That any non-commiſſioned officer or ſoldier, enliſted or in pay in any regiment, troop, or company, who ſhall, without having firſt obtained a regular diſcharge therefrom, enliſt himſelf in any other regiment, troop, or company, ſhall be deemed to have deſerted his Majeſty's ſervice, and ſhall in like manner ſuffer death, or ſuch other puniſhment as by a court martial ſhall be awarded.

III. And whereas doubts have ariſen whether ſoldiers who of right belong to another corps in which they firſt enliſted, and from which they have not obtained a diſcharge, may be proceeded againſt and tried for deſerting any corps in which they may afterwards have enliſted, or for any crime committed by them whilſt ſerving therein: be it enacted by the authority aforeſaid, That if any perſon who is or ſhall be liſted or in pay as a ſoldier, in any regiment, troop, or company in his Majeſty's ſervice, ſhall deſert the ſame, or ſhall, while ſerving therein, commit any offence againſt this act, or againſt the rules or articles of war, ſuch perſon ſhall be liable to be tried by a court martial, and puniſhed in like manner as if he had originally enliſted in, and of right belonged to the ſame, notwithſtanding it ſhall have been diſcovered or known that he had previouſly belonged to ſome other regiment, troop, or company, and not been diſcharged therefrom.

IV. Provided always, That if ſuch perſon ſhall be claimed by ſuch other regiment, troop, or company, and be proceeded againſt as a deſerter therefrom, his ſubſequent deſertion from any one or more corps in which he may have unwarrantably enliſted, may, unleſs he ſhall already have been tried for the ſame, be given in evidence as an aggravation of his crime, previous notice being always given to ſuch deſerter, of the fact or facts intended to be produced in evidence upon his trial.

V. And be it further enacted by the authority aforeſaid, That his Majeſty may from time to time by his royal commiſſion, empower the lord lieutenant of this kingdom, or other chief governor or governors of the ſame for the time being, to appoint general courts-martial, from time to time, as well as to direct his or their warrant to any general officer having the chief command of a body of forces within this kingdom, authorizing him to convene general courts martial, as

occaſion

occaſion may require, for the trial of offences committed by any of the forces under his command; all which general courts martial ſhall be conſtituted, and ſhall regulate their proceedings according to the ſeveral proviſions herein after ſpecified.

VI. And be it further enacted, That it ſhall and may be lawful to and for ſuch courts martial by their ſentence or judgment, to inflict corporal puniſhment, not extending to life or limb, on any ſoldier for immoralities, miſbehaviour, or neglect of duty.

VII. And it is hereby further enacted and declared, That no general court martial which ſhall be held under the authority of this act, ſhall conſiſt of a leſs number than thirteen commiſſioned officers, and the preſident of ſuch general court martial ſhall not be the commander in chief nor governor of the garriſon where the offender ſhall be tried, nor under the degree of a field officer, unleſs where a field officer cannot be had, nor in any caſe whatſoever under the degree of a captain; and that all general courts martial ſhall have power and authority, and are hereby required to adminiſter an oath to every witneſs in order to the examination or trial of any of the offences that ſhall come before them.

VIII. Provided always, That in all trials by general courts martial, to be held by virtue of this act, every member aſſiſting at ſuch trial, before any proceedings be had thereupon, ſhall take the following oaths upon the holy evangeliſts, before the judge advocate, or his deputy, (who are hereby authorized to adminiſter the ſame,) that is to ſay, "you ſhall well and truly try and determine according to "your evidence in the matter now before you."

So help you God.

I A. B. *do ſwear, That I will duly adminiſter juſtice, according to the rules and articles for the better government of his Majeſty's forces, and according to an act of Parliament now in force for the puniſhment of mutiny and deſertion, and other crimes therein mentioned, without partiality, favour, or affection; and if any doubt ſhall ariſe, which is not explained by the ſaid articles or act of Parliament, according to my conſcience, the beſt of my underſtanding, and the cuſtom of war in like caſes. And I further ſwear, That I will not divulge the ſentence of the court, until it ſhall be approved of by his Majeſty, or by ſome perſon duly authorized by him; neither will I, upon any account, at any time whatſoever, diſcloſe or diſcover the vote or opinion of any particular member of the court martial, unleſs required to give evidence thereof, as a witneſs, by a court of juſtice, in a due courſe of law.*

So help me God.

And ſo ſoon as the ſaid oath ſhall have been adminiſtered to the reſpective members, the preſident of the court is hereby authorized and required to adminiſter to the judge advocate, or the perſon officiating as ſuch, an oath in the following words:

I A. B. *do ſwear, That I will not, upon any account, at any time whatſoever, diſcloſe or diſcover the vote or opinion of any particular member of the court martial, unleſs required to give evidence thereof, as a witneſs, by a court of juſtice, in a due courſe of law.*

So help me God.

And no ſentence of death ſhall be given againſt any offender in ſuch caſe by any general court martial, unleſs nine officers preſent ſhall concur therein; and in all caſes where a court martial ſhall conſiſt of more officers than thirteen, then the judgment ſhall paſs by the concurrence of two-thirds at the leaſt of the officers preſent; and no proceeding or trial ſhall be had upon any offence, but between

A. D. 1788. Chap 19.

the hours of eight of the clock in the morning and three in the afternoon, except in cases which require an immediate example.

IX. And be it further enacted and declared, That in case of any soldier tried and convicted of desertion, whensoever the court martial which shall pass sentence upon such trial, shall not think the offence deserving of capital punishment, such court martial may, instead of awarding a corporal punishment, adjudge the offender, if they shall think fit, to serve as a soldier in any of the corps stationed in any of his Majesty's dominions beyond the seas, or in foreign parts for life, or for a certain term of years, according to the degree of offence; and if such soldier shall afterwards, without leave from his Majesty, or from the commanding officer of the corps in which he shall be appointed to serve, return into this realm before the expiration of the term limited by such sentence, and shall be convicted thereof by a court martial, he shall suffer death.

X. Provided always, That the party tried by any general court martial, shall be entitled to a copy of the sentence and proceedings of such court martial upon demand thereof made by himself, or by any other person or persons on his behalf, he or they paying reasonably for the same, at any time not sooner than three months after such sentence, whether such sentence be approved of or not, any thing in this act to the contrary notwithstanding.

XI. Provided always, and be it further enacted by the authority aforesaid, That every judge advocate, or person officiating as such at any general court martial do, and he is hereby required to transmit with as much expedition as the opportunity of time and distance of place can admit, the original proceedings and sentence of such court martial to the chief secretary of the lord lieutenant, or other chief governor or governors of the kingdom of Ireland, to be laid before him or them, and when the determination shall have been made upon the sentence therein contained, to be lodged with the judge advocate general in Dublin; which said original proceedings and sentences shall be carefully kept and preserved in the office of such judge advocate general, to the end that the person entitled thereto may be enabled upon application to the office to obtain copies thereof, according to the true intent and meaning of this act.

XII. Provided also, and be it further enacted and declared, That none of the proceedings of any general or regimental court martial, nor any entry or copy thereof, shall be charged or chargeable with any stamp duty whatsoever, any thing contained in any former act or acts to the contrary notwithstanding.

XIII. Provided always, and be it hereby declared and enacted, That no officer or soldier being acquitted or convicted of any offence, be liable to be tried a second time by the same or any other court martial for the same offence, unless in the case of an appeal from a regimental to a general court martial; and that no sentence given by any court martial, and signed by the president thereof, be liable to be revised more than once.

XIV. Provided always, That nothing in this act contained, shall extend, or be construed to exempt any officer or soldier whatsoever from being proceeded against by the ordinary course of law.

XV. And for preventing of frauds and deceit in the mustering of soldiers, be it further enacted by the authority aforesaid, That if any person do make or give, or procure to be made or given, any false or untrue certificate whereby to excuse any soldier for his absence from any muster, or any other service which he ought to attend or perform, upon pretence of being employed on some other duty of the regiment, or of sickness, being in prison, or on furlough; then every such person so making, giving, or procuring such certificate, shall for every such offence, forfeit the sum of fifty pounds, and shall be forthwith cashiered and displaced from his office, and shall be thereby utterly disabled to have or hold any military office

or employment within this realm; and no certificate ſhall excuſe the abſence of any ſoldier, but for the reaſons above mentioned, or one of them; and the commiſſary of the muſters is hereby directed to ſet down on the roll, at the time of the taking of the muſter, the reaſon of the abſence of ſuch ſoldier reſpectively, and by whom certified, and not to ſet down any ſuch excuſe without view of ſuch certificate.

XVI. And be it further enacted by the authority aforeſaid, That every officer that ſhall make any falſe or untrue muſter of man or horſe, and every commiſſary, muſter-maſter, or other officer, who ſhall wittingly or willingly allow or ſign the muſter-roll, wherein ſuch falſe muſter is contained, or any duplicate thereof; and alſo every commiſſary, muſter-maſter, or other officer who ſhall directly or indirectly take, or cauſe to be taken, any ſum or ſums of money, or any other gratuity, on or for the muſtering any regiment, troop, or company, or on or for the ſigning of any muſter-rolls, or any duplicate thereof, upon proof thereof upon oath made by two witneſſes before a general court-martial to be thereupon called, which is hereby authorized and required to adminiſter ſuch oath, ſhall for ſuch offence be forthwith caſhiered, and diſplaced from ſuch his office, and ſhall be thereby utterly diſabled to have or hold any civil or military office or employment within this realm

XVII. And be it further enacted by the authority aforeſaid, That every commiſſary or muſter-maſter upon any muſter to be made, had, or taken by him or them, ſhall, by a convenient time before ſuch muſter made, give notice to the mayor, or other chief magiſtrate or officer of the place where the ſaid ſoldiers ſo to be muſtered ſhall be quartered, who is hereby required to be preſent at every ſuch muſter, and give his utmoſt aſſiſtance for the diſcovering any falſe or untrue muſter there made, or offered to be made; and that every ſuch commiſſary or muſter-maſter making or taking ſuch muſter, that ſhall neglect to give ſuch notice as aforeſaid, or ſhall refuſe to take the aid and aſſiſtance of ſuch mayor, chief magiſtrate, or officer where the ſoldiers to be muſtered ſhall be quartered, ſhall forfeit the ſum of fifty pounds, and ſhall be diſcharged from his office; and no muſter roll ſhall be allowed, unleſs the ſame be ſigned by the ſaid mayor, or other chief magiſtrate or officer reſpectively; but in caſe ſuch mayor, chief magiſtrate or officer ſhall not, upon due notice given, attend ſuch muſter, or ſhall refuſe to ſign ſuch muſter-roll, without giving good and ſufficient reaſons for ſuch his refuſal, that then the commiſſary may proceed to muſter ſuch regiment, troop, or company, without incurring the ſaid penalty, and ſuch muſter-roll ſhall be allowed, though not ſigned as aforeſaid; provided that as ſoon after taking ſuch muſter as conveniently may be, oath be made by the commiſſary or muſter-maſter, before any of his Majeſty's juſtices of the peace for the county where ſuch muſter ſhall be taken, or for any adjoining county, that ſuch notice was duly given to the ſaid mayor, chief magiſtrate, or officer as aforeſaid.

XVIII. And be it further enacted by the authority aforeſaid, That if any perſon ſhall be falſely muſtered, or offer himſelf falſely or deceitfully to be muſtered, upon proof thereof made upon oath by two witneſſes, before the next juſtice of the peace for the county where ſuch muſter ſhall be made, and upon certificate thereof in writing under the hand of the commiſſary of the muſters, or chief magiſtrates as aforeſaid, made to ſuch juſtice of the peace, the ſaid juſtice is hereby authorized and required to commit ſuch offender to the houſe of correction, there to remain for the ſpace of ten days; and if any perſon ſhall wittingly or willingly lend or furniſh any horſe to be muſtered, which ſhall not truly belong to the trooper or troop ſo muſtered, the ſaid horſe ſo falſely muſtered ſhall be forfeited to the informer, if the ſame doth belong to the perſon lending or furniſhing the ſaid horſe; or otherwiſe the perſon lending or furniſhing the ſaid horſe, ſhall forfeit

A. D. 1788. Chap. 19.

the ſum of twenty pounds, upon oath made by two witneſſes before the next juſtice of the peace; which twenty pounds ſhall be levied by warrant under the hand and ſeal of the ſaid juſtice, by diſtreſs and ſale of the goods and chattels of the perſon ſo offending, rendering the overplus, if any be, to the owner; and in caſe ſuch offender ſhall not have ſufficient goods and chattels whereon diſtreſs may be made, to the value of the penalty to be recovered againſt him, or ſhall not pay ſuch penalty within four days after ſuch conviction, then, and in ſuch caſe, ſuch juſtice of the peace ſhall and may, by warrant under his hand and ſeal, either commit ſuch offender to the common gaol, there to remain without bail or mainprize, for the ſpace of three months, or cauſe ſuch offender to be publickly whipped at the diſcretion of ſuch juſtice; and the ſaid forfeiture ſhall be to ſuch perſon or perſons that ſhall give information thereof; and the ſaid informer or informers, if belonging to the ſervice, ſhall have a right to be diſcharged forthwith, if he or they ſhall demand the ſame.

XIX. And be it further enacted by the authority aforeſaid, That every commiſſioned officer, ſtore-keeper, or commiſſary, that ſhall embezzle or manifeſtly cauſe to be embezzled or miſapplied, or ſhall wilfully, or through neglect, ſuffer any proviſions, forage, arms, clothing, ammunition, or other military ſtores to be ſpoiled or damaged, upon proof thereof upon oath made by two witneſſes before a general court-martial, which is hereby authorized and required to adminiſter ſuch oath, ſhall be forthwith diſmiſſed his Majeſty's ſervice, and forfeit the ſum of one hundred pounds, and is hereby required to make good at his own expence, the loſs and damage thereby ſuſtained, to be aſcertained by ſuch court-martial, which ſhall have power to ſeize the goods and chattels of the perſons ſo offending, and ſell them for the payment of the ſaid one hundred pounds, and ſuch damage; and if ſufficient goods and chattels cannot be found and ſeized, then the perſon ſo offending, ſhall be committed to priſon, or the common gaol, to remain there for ſix months without bail or mainprize, and until he ſhall pay ſuch deficiency; and after the ſaid ſum ſhall be recovered and levied, the ſame ſhall be applied and diſpoſed of as his Majeſty ſhall direct and appoint.

XX. And be it further enacted by the authority aforeſaid, That every commiſſary of the muſters, or muſter-maſter either of the land forces or marines, making or taking a muſter, do make oath before the mayor or chief magiſtrate attending the making or taking ſuch muſter as aforeſaid, if ſuch mayor or chief magiſtrate ſo attending be a juſtice of the peace, or otherwiſe before ſome other juſtice of the peace for the county where ſuch muſter ſhall be taken, or for any county adjoining thereto, who is hereby authorized and required to adminiſter the ſame without fee or reward, in manner following:

I A. B. do ſwear, that I ſaw, at the time of making the within muſter, ſuch men or horſes as are borne, and not reſpited on the muſter-rolls, for which men or horſes, a ſigned certificate or certificates, are not endorſed on the back of the roll, certifying their being abſent from the muſter by reaſon of being employed on ſome other duty of the regiment, or by being ſick, in priſon, on furlough, or at graſs, or by a ſigned leave from the colonel or field officer, or officer commanding the regiment, troop, or company.

Which oath the ſaid commiſſary or muſter-maſter is hereby directed to inſert and ſubſcribe on the back of the muſter-roll by him tranſmitted to the office of the commiſſary general of the muſters.

XXI. And be it further enacted by the authority aforeſaid, That if any paymaſter, agent, or clerk of any garriſon, regiment, troop, or company ſhall wilfully detain or withhold by the ſpace of one month the pay of any officer or ſoldier, clothes, and all other juſt allowances being deducted, after ſuch pay ſhall be by him

him or them received, or if any officers having received their ſoldiers pay, ſhall refuſe to pay each reſpective non-commiſſioned officer and ſoldier their reſpective pay, when it ſhall become due, according to the ſeveral rates eſtabliſhed by order of government, then upon proof thereof before a court-martial as aforeſaid, to be for that purpoſe held and ſummoned, every ſuch paymaſter, agent, clerk, or officer ſo offending, ſhall be diſcharged from his employment, and ſhall forfeit to the informer upon conviction before the ſaid court one hundred pounds, to be levied as aforeſaid, and the informer, if a ſoldier, if he demands it, ſhall be, and he is hereby diſcharged from any further ſervice; any thing in this act contained to the contrary notwithſtanding.

XXII. And for the better execution thereof, and that a true and regular account may be kept and rendered by the agents of the ſeveral regiments and independent troops and companies, the ſaid agents are hereby required and directed to obſerve ſuch orders and directions as ſhall from time to time be given by his Majeſty, under his ſign manual, or by his Majeſty's chief governor or governors of this kingdom; and if any agent ſhall refuſe or neglect to obſerve and comply with ſuch orders and directions, he ſhall be diſcharged from his office, and be utterly diſabled to have or hold any ſuch office in his Majeſty's ſervice in this kingdom.

XXIII. And it is enacted, That if any officer or commiſſary ſhall muſter any perſon by a wrong name knowingly, upon conviction thereof before a general court-martial, the ſaid officer or commiſſary ſhall ſuffer ſuch penalties, and in ſuch manner as is directed and inflicted by this act upon thoſe who ſhall make falſe muſters.

XXIV. And whereas by an act paſſed in the ſixth year of the reign of queen Anne, entitled, *An act to prevent the diſorders that may happen by the marching of ſoldiers, and providing carriages for the baggage of ſoldiers on their march*, it is among other things enacted and declared, "That no officer, ſoldier, or trooper in her "Majeſty's army, nor the ſervant of any officer, nor any attendant on the train "of artillery, nor any yeoman of the guard of battle-axes, nor any officer com- "manding the ſaid yeomen, nor any ſervant of any ſuch officer, ſhall at any time "hereafter have, receive, or be allowed any quarters in any part of this kingdom, "ſave only during ſuch time as he or they ſhall be, and remain in ſome ſeaport "town, in order to be tranſported, or during ſuch time as there ſhall be any com- "motion in any part of this kingdom, by reaſon of which emergency, her Ma- "jeſty's army, or any conſiderable part thereof, ſhall be commanded to march "from any part of this kingdom to another, or during ſuch time or times as he "or they ſhall be on their march as aforeſaid."

XXV. And whereas the barracks in this kingdom are not at preſent ſufficient to lodge all the forces upon its military eſtabliſhment: and whereas it may be neceſſary to ſtation part of the troops in places where there are not barracks, or not ſufficient barracks to hold them: be it enacted, and it is hereby declared and agreed by the authority aforeſaid, That it ſhall and may be lawful, notwithſtanding the ſaid recited act, to and for the conſtables and other chief officers and magiſtrates of cities, towns, villages, and other places within this kingdom, and in their default or abſence, for any one juſtice of the peace, inhabiting in or near any ſuch city, town, village, or place, and for no others, and ſuch conſtables, and other chief magiſtrates as aforeſaid, are hereby required to quarter and billet the officers and ſoldiers in his Majeſty's ſervice in inns, livery-ſtables, ale-houſes, and the houſes of ſellers of wine by retail, to be drank in their own houſes, or places thereunto belonging; and all houſes of perſons ſelling brandy, ſtrong waters, cyder or metheglin by retail; and where there ſhall not be found ſufficient room in ſuch houſes, then, in ſuch manner as has been heretofore cuſtomary; nor ſhall any more billets at any time be ordered, than there are effective ſoldiers preſent to be

quartered; all which billets, when made out by ſuch chief magiſtrates or conſtables, ſhall be delivered into the hands of the commanding officer preſent; and if any conſtable or ſuch like officer or magiſtrate as aforeſaid, ſhall preſume to quarter or billet any ſuch officer or ſoldier in any houſe not within the meaning of this act, without the conſent of the owner or occupier, then ſuch owner or occupier ſhall have his or their remedy at law againſt ſuch magiſtrate or officer for the damage that ſuch owner or occupier ſhall ſuſtain thereby; and if any military officer ſhall take upon him to quarter ſoldiers otherwiſe than is limited and allowed by this act, or ſhall uſe or offer any menace or compulſion to or upon any mayors, conſtables, or other civil officers before mentioned, tending to deter or diſcourage any of them from performing any part of their duty hereby required or appointed, ſuch military officer ſhall, for every ſuch offence, being thereof convicted before any two or more of the next juſtices of the peace of the county, by the oath of two credible witneſſes, be deemed and taken to be *ipſo facto* caſhiered, and ſhall be utterly diſabled to have or hold any military employment within this kingdom; provided the ſaid conviction be affirmed at the next aſſizes or quarter ſeſſions of the peace for the ſaid county, or county of the city, and a certificate thereof tranſmitted to the judge-advocate, who is hereby obliged to certify the ſame to the next court-martial; and in caſe any perſon ſhall find himſelf aggrieved, in that ſuch conſtable, chief officer or magiſtrate, ſuch chief officer or magiſtrate not being a juſtice of the peace, has quartered or billeted in his houſe, a greater number of ſoldiers than he ought to bear in proportion to his neighbours, and ſhall complain thereof to one or more juſtice or juſtices of the peace of the diviſion, city, or liberty where ſuch ſoldiers are quartered; or in caſe ſuch chief officer or magiſtrate ſhall be a juſtice of the peace, then on complaint made to two or more juſtices of the peace, of ſuch diviſion, city, or liberty, ſuch juſtices reſpectively ſhall have, and have hereby power to relieve ſuch perſons, by ordering ſuch and ſo many of the ſoldiers to be removed and quartered upon ſuch other perſon or perſons as they ſhall ſee cauſe; and ſuch other perſon or perſons ſhall be obliged to receive ſuch ſoldiers accordingly.

XXVI. And whereas great inconvenience happens from the billeting of ſoldiers ſingly: be it therefore enacted by the authority aforeſaid, That at no time hereafter, a leſs number than two men ſhall be billeted in any one houſe, and ſuch billets may be changed once in every month if thought neceſſary by the chief magiſtrate, to prevent any burthen thereby ariſing from falling heavy on particular individuals.

XXVII. And as very great detriment and inconvenience ariſes to the ſervice from the diſperſing and billeting of ſoldiers when on a march at a great diſtance from the place or places where they are meant to be quartered, and contrary to the true intent and meaning of the ſaid laſt recited act, and by reaſon of which they are placed wide of their intended route for the next day's march: be it therefore enacted by the authority aforeſaid, That at no time when troops are on a march, ſhall any of them be billeted above one mile from the place or places mentioned in the route.

XXVIII. Provided always, and be it enacted by the authority aforeſaid, That if any officer ſhall take, or cauſe to be taken, or knowingly ſuffer to be taken, any money of any perſon for excuſing the quartering of officers or ſoldiers, or any of them, in any houſe allowed by this act, every ſuch officer ſhall be caſhiered, and be incapable of ſerving in any military employment whatſoever.

XXIX. And whereas great inconveniencies have ariſen, and may ariſe in ſuch places where horſe or dragoons are, or may be quartered, by the billeting of the men and their horſes at different houſes, and often at great diſtances from one another, contrary to the true intent and meaning of this act: be it therefore enacted

by the authority aforeſaid, That in all places where horſe or dragoons ſhall be quartered or billeted in purſuance of this act for the future, the men and their horſes ſhall be billeted in one and the ſame houſe, except in caſe of neceſſity, and that in no other caſe whatſoever there be leſs than one man billeted where there ſhall be one or two horſes, nor leſs than two men where there ſhall be four horſes, and ſo in proportion for a greater number; and in ſuch caſe each man ſhall be billeted as near his horſe as poſſible.

XXX. And whereas ſome doubts have ariſen whether commanding officers of any regiment, troop, or company, may exchange any men or horſes quartered in any town or place with another man or horſe quartered in the ſame place for the benefit of the ſervice: be it declared and enacted by the authority aforeſaid, That ſuch exchange as above mentioned, may be made by ſuch commanding officers reſpectively, provided the number of men or horſes do not exceed the number at that time billeted on ſuch houſe or houſes, and the conſtables, tithing-men, headboroughs, and other chief officers and magiſtrates of the cities, towns, and villages, or other places where any regiment, troop, or company ſhall be quartered, are hereby required to billet ſuch men and horſes ſo exchanged accordingly.

XXXI. And be it further enacted by the authority aforeſaid, That from and after the thirty-firſt day of March, one thouſand ſeven hundred and eighty-eight, no paymaſter-general or paymaſter of the army, paymaſter of the marines, ſecretary at war, commiſſary, or muſter maſter, or any other officer whatſoever, or their under officers, ſhall receive any fees, or make any deductions whatſoever out of the pay of any officer or ſoldier in his Majeſty's army, or from their agents, which ſhall grow due from and after the ſaid thirty-firſt day of March, one thouſand ſeven hundred and eighty-eight, other than the uſual deductions for clothing, and ſuch other neceſſary deductions as are now made, or ſhall from time to time be directed by his Majeſty under his royal ſign manual.

XXXII. And that the quarters of officers and ſoldiers in this kingdom may hereafter be duly paid and ſatisfied, his Majeſty's duties of exciſe better anſwered, and that the owners of houſes on whom officers and ſoldiers ſhall be billeted, may be encouraged to provide proper accommodation for ſuch officers, ſoldiers, and their horſes: be it enacted by the authority aforeſaid, That except during ſuch times as the troops ſhall be on their march, or during ſuch times as there ſhall be any commotion in any part of this kingdom, payment ſhall be made for each officer and ſoldier during the time he or they ſhall occupy ſuch billet, at the following weekly rates, videlicet, in Dublin, for each field officer and captain, eight ſhillings; for each ſubaltern officer, ſeven ſhillings; for each ſerjeant of dragoons or foot, or corporal of horſe, one ſhilling and one penny; for each trooper, dragoon, or foot ſoldier, ſix pence halfpenny; in the country, for each field officer or captain, five ſhillings; for each ſubaltern officer, three ſhillings and ſix pence; for each ſerjeant of dragoons or foot, or corporal of horſe, one ſhilling; for each trooper, dragoon, or foot ſoldier, ſix pence; the payment of the officers lodgings, to be made by the officers themſelves, in the preſent accuſtomed manner; the payment of the men's lodgings, to be made monthly by the commanding officer of each corps, in each quarter, in conſequence of money ſent them for that purpoſe, by their ſeveral regimental agents; and in order to enable the agents to remit ſuch money ſuch ſums ſhall be advanced to them as ſhall be neceſſary, for which the regiments ſhall be accountable, and which ſum ſhall be accounted for in the uſual manner.

XXXIII. And as an encouragement to provide proper and ſufficient ſtabling for the horſes ſo billeted, four pence per week ſhall be paid to the owners of ſtables, for each horſe, during the time each ſhall remain in ſuch manner, and under ſuch circumſtances, as the quarters of the men are paid; and in caſe of any troop or

company being ſuddenly ordered to march, and that the reſpective commanding officers are not enabled to make payment of the ſums due for the lodging of the men and horſes, every ſuch officer ſhall, before his departure, make up the account with every perſon with whom ſuch troop or company may have been quartered, and ſign a certificate thereof; which account and certificate, ſhall be tranſmitted to the agent of the regiment, that immediate payment may be procured in the accuſtomed manner.

XXXIV. And be it further enacted, That the clauſes and circumſtances of this act, ſhall, in every particular, extend to all recruiting parties whatſoever, and their recruits, of his Majeſty's land or marine forces, that may be employed on that ſervice within this kingdom; and quarters ſhall at all times upon requiſition, be granted to ſuch parties and their recruits as preſcribed by this act, they paying for the ſame at the rates before directed, notwithſtanding there may be barracks in the places where ſuch quarters are ſo demanded.

XXXV. And be it further enacted, That every non-commiſſioned officer and ſoldier, who ſhall be billeted according to the proviſions in this act, ſhall be entitled to and receive proper and ſufficient accommodation reſpectively, and alſo the uſe of kitchen utenſils, to cook and eat their victuals in their quarters.

XXXVI. And be it further enacted by the authority aforeſaid, That for the better and more regular proviſion of carriages for his Majeſty's forces in their marches, or for their arms, clothes, or accoutrements, all juſtices of the peace within their ſeveral counties, ſhires, diviſions, liberties, and precincts, being duly required thereunto by an order from the chief governor or governors of this kingdom, or the general of his Majeſty's forces, or the maſter-general of his Majeſty's ordnance, ſhall, as often as ſuch order is brought and ſhewn unto one or more of them by the quarter-maſter, adjutant, or other officer, or non-commiſſioned officer of the regiment, detachment, troop, or company, ſo ordered to march, iſſue out his or their warrants to the conſtables or petty conſtables of the diviſion, city, liberty, hundred, and precinct, from, through, near, or to which ſuch regiment, detachment, troop, or company, ſhall be ordered to march, requiring them to make ſuch proviſion for carriages, with able men to drive the ſame, as is mentioned in the ſaid warrant, allowing them ſufficient time to do the ſame, that the neighbouring parts may not always bear the burthen; and in caſe ſufficient carriages cannot be provided within any ſuch liberty, diviſion, or precinct, then the next juſtice or juſtices of the peace of the county or diviſion, ſhall, upon ſuch order as aforeſaid, being brought or ſhewn to one or more of them, by any of the officers aforeſaid, iſſue his or their warrant to the conſtables or petty conſtables of ſuch next county, liberty, diviſion, or precinct, for the purpoſes aforeſaid, to make up ſuch deficiency; and ſuch conſtables or petty conſtables ſhall order and appoint ſuch perſon or perſons, having carriages within their reſpective liberties, as they ſhall think proper, to provide and furniſh ſuch carriages and men according to the warrant aforeſaid, who are hereby required to provide and furniſh the ſame accordingly; and if any military officer or officers, for the uſe of whoſe troop or company the carriage was provided, ſhall force and conſtrain any carriage to travel more than one day's journey, except as hereafter excepted, or ſhall not diſcharge the ſame in due time for their return home, or ſhall ſuffer any ſoldier or ſervant, (except ſuch as are ſick) or any woman to ride in the carriage aforeſaid, or ſhall force any conſtable or petty conſtable by threatenings or menacing words to provide ſaddle-horſes for themſelves or ſervants, or ſhall force horſes from the owners by themſelves, ſervants, or ſoldiers, every ſuch officer, for every ſuch offence, ſhall forfeit the ſum of five pounds, proof thereof being made upon oath before two of his Majeſty's juſtices of the peace of the ſame county, who are to certify the ſame to the paymaſter-general, or other reſpective paymaſter of his

his Majeſty's forces, who is hereby required to pay the aforeſaid ſum of five pounds, according to the order and appointment under the hands and ſeals of the aforeſaid juſtices of the peace of the ſame county, who are hereby empowered to deduct the ſame out of ſuch officer's pay; and the aforeſaid officer or officers, who by virtue of the aforeſaid warrant from the juſtices of the peace are to demand the carriage or carriages therein mentioned, of the conſtable or petty conſtable to whom the warrant is directed, is and are hereby required, before the owner of ſuch carriage ſhall be compelled to take any loading, or be forced to proceed in the march with his carriage, to pay down in hand to the owner of ſuch carriage, or his ſervant, the ſums herein after mentioned, for every mile or reputed mile they are to march, that is to ſay, for every hundred weight which the owner or owners of any wheel-carriage ſhall take as loading on ſuch wheel-carriage, the ſum of one halfpenny for every mile, or reputed mile he or they ſhall therewith march; and if any officer or perſon requiring ſuch carriages as aforeſaid, ſhall neglect or refuſe to pay to the owner of ſuch carriage, the ſums hereby appointed to be paid, he and they ſhall forfeit the ſum of forty ſhillings ſterling to the party injured, on ſuch proof, and in ſuch manner as is herein before appointed.

XXXVII. And be it further enacted, That no owner of ſuch carriage be compelled or obliged to take any loading, until the ſame ſhall be firſt duly weighed at the expence of the owner or owners of ſuch carriage, if he or they ſhall think fit, and the ſame can be done in a reaſonable time, without let or hinderance of his Majeſty's ſervice; and if any officer or other perſon requiring ſuch carriage, ſhall force or compel the owner to take any loading until the ſame ſhall be firſt duly weighed, if the ſame can be done in a reaſonable time as aforeſaid, or ſhall contrary to the will of the owner of ſuch carriage, or his ſervant, put, or permit any perſon whatever to put any greater load upon any carriage than as is herein after directed, either at the time of loading, or on the march, every ſuch officer, ſhall for every ſuch offence, forfeit the ſum of twenty ſhillings to the party injured, on ſuch proof, and in ſuch manner as is herein before appointed.

XXXVIII. And be it further enacted, That no carriage impreſſed by authority of this act, ſhall be liable or obliged to carry above ſix hundred weight; and if the owner ſhall conſent to carry above ſix hundred weight on any carriage, he ſhall be allowed and paid at the rate of one halfpenny per mile, for every hundred above the weight of ſix hundred pounds put on his carriage; and the owner or owners of ſuch carriage or carriages ſhall not be compelled or obliged to proceed with ſuch carriage or carriages under the ſum of three pence per mile or reputed mile, at the leaſt, in caſe he or they ſhall be required to carry a leſs weight on ſuch carriage or carriages than ſix hundred pounds weight for each carriage.

XXXIX. And be it further enacted, That if through the neglect of any conſtable, after notice given as aforeſaid, to provide carriages as before mentioned, the officer commanding in chief ſhall be neceſſitated to halt, that then, and in ſuch caſe only, it ſhall and may be lawful to and for ſaid officer to take the carriages one day's march more according to the route, paying one halfpenny per mile for each hundred weight of loading as before mentioned: and the owners of ſuch carriages, upon complaint made by them or their ſervant to any juſtice of the peace or chief magiſtrate next adjoining to the place where ſuch carriages were to have been provided, ſhall receive, over and above the halfpenny per mile per hundred weight of loading before ſpecified, three pence more per mile for each carriage, to be paid by the conſtable who made default in providing carriages; the ſaid laſt ſum to be levied immediately after demand and refuſal, by warrant of any juſtice of peace or chief magiſtrate of the place next adjoining; which ſaid juſ-

A. D. 1788. Chap. 19.

tice or chief magiſtrate is hereby required to grant the ſame immediately on demand, without fee or reward.

XL. And be it further enacted, That notice ſhall be given to the lord mayor of the city of Dublin, at leaſt twenty-four hours before the march of any troops or companies of ſoldiers out of the ſaid city, of the number of the troops or companies appointed to march; whereupon the lord mayor for the time being, ſhall ſummon a proportionable number of cars out of the licenſed cars, brick cars, and other cars within the county of the ſaid city, and ſo from time to time the ſaid cars are by turns to be employed in carrying the baggage of ſuch troops or companies at the prices, and under the regulations herein before mentioned; and it is hereby directed, that no country cars or carriages coming to the market of the ſaid city, nor any cars or carriages coming to any of the markets of this kingdom, ſhall be detained or employed in carrying the baggage of the army on any pretence whatſoever.

XLI. And whereas ſeveral acts of Parliament of the ſixth of Queen Anne, and the ſecond and fifteenth of George the ſecond, and of the eighth and nineteenth of George the third, are now in force for the providing of carriages for the baggage of ſoldiers on their march, be it enacted, That the ſeveral clauſes contained in the ſaid acts relative to the carriage of the army-baggage, do, from the paſſing of this act, ceaſe and determine.

XLII. And be it further enacted, That the numbers of carriages to be allowed each troop or company, ſhall be from time to time regulated by order of government, in proportion to the eſtabliſhment of ſuch troop or company; and the ſums ordered to be advanced as aforeſaid, for the payment of carriage of baggage by the officer or officers reſpectively, ſhall be to them repaid by the paymaſter-general, or vice-treaſurer of this kingdom for the time being, without fee or reward, on oath made by ſuch officer or officers before one of his Majeſty's juſtices of the peace, or chief magiſtrate of any city or corporate town, of his or their payment of ſuch ſum or ſums for carriages as aforeſaid.

XLIII. And be it further enacted by the authority aforeſaid, That if any high-conſtable, or petty-conſtable, ſhall wilfully neglect or refuſe to execute ſuch warrants of the juſtices of the peace, as ſhall be directed unto them, for providing carriages as aforeſaid; or if any perſon or perſons appointed by ſuch conſtable, or petty-conſtable, to provide or furniſh any carriage and man, ſhall refuſe or neglect to provide the ſame, or any other perſon or perſons whatſoever, ſhall wilfully do any act or thing whereby the execution of the ſaid warrant ſhall be hindered or fruſtrated; every ſuch conſtable or other perſon or perſons ſo offending, ſhall for every ſuch offence, forfeit any ſum not exceeding forty ſhillings, nor leſs than twenty ſhillings, to the uſe of the poor of the pariſh where any ſuch offence ſhall be committed; and all and every ſuch offence and offences, ſhall and may be enquired of, heard, and finally determined by two of his Majeſty's juſtices of the peace, dwelling in or near the place where ſuch offence ſhall be committed, who have hereby power to cauſe the ſaid penalty to be levied by diſtreſs and ſale of the offenders goods and chattels, rendering the overplus, if any, to the owner.

XLIV. And be it enacted by the authority aforeſaid, That if any officer, military or civil, by this act authorized to quarter ſoldiers in any houſes hereby appointed for that purpoſe, ſhall at any time, during the continuance of this act, quarter any of the wives, children, men or maid ſervants of any officer or ſoldier in any ſuch houſes, againſt the conſent of the owners, the party offending, if an officer of the army, ſhall, upon complaint and proof thereof made to the commander in chief of the army, or judge advocate, be *ipſo facto* caſhiered; and if a conſtable, tithing-man, or other civil officer, he ſhall forfeit to the party aggrieved

twenty

twenty ſhillings, upon complaint and proof thereof made to the next juſtice of the peace, to be levied by warrant of ſuch juſtice, by diſtreſs and ſale of his goods, rendering the overplus to the party, after deducting reaſonable charges in taking the ſame.

XLV. And for the better preſervation of the game, in or near ſuch places where any officers or ſoldiers ſhall at any time be quartered; be it enacted by the authority aforeſaid, That if, from and after the thirty-firſt day of March, one thouſand ſeven hundred and eighty-eight, any officer or ſoldier, ſhall without leave of the lord of the manor, under his hand and ſeal, firſt had and obtained, take, kill, or deſtroy any hare, coney, pheaſant, partridge, pidgeon, or any other ſort of fowls, poultry, or fiſh, or his Majeſty's game within this kingdom, and upon complaint thereof, ſhall be, upon oath of one or more credible witneſs or witneſſes, convicted before any juſtice or juſtices of the peace, who is and are hereby empowered and authorized to hear and determine the ſame, that is to ſay, every officer ſo offending, ſhall, for every ſuch offence, forfeit the ſum of five pounds, to be diſtributed amongſt the poor of the place where ſuch offence ſhall be committed; and every officer commanding in chief upon the place, for every ſuch offence committed by any ſoldier under his command, ſhall forfeit the ſum of twenty ſhillings, to be paid and diſtributed in manner aforeſaid; and if upon conviction made by the juſtices of the peace, and demand thereof alſo made by the conſtable or overſeers of the poor, ſuch officer ſhall refuſe or neglect, and not within two days pay the ſaid reſpective penalties, ſuch officer ſo refuſing or neglecting, ſhall forfeit, and he is hereby declared to have forfeited his commiſſion, and his commiſſion is hereby declared to be null and void.

XLVI. And be it further enacted by the authority aforeſaid, That every non-commiſſioned officer who ſhall be convicted at a general or regimental court martial of having embezzled or miſapplied any money, with which he may have been entruſted for the payment of the men under his command, or for enliſting men into his Majeſty's ſervice, ſhall be reduced to ſerve in the ranks as a private ſoldier, and be put under ſtoppages until the money be made good, and ſuffer ſuch corporal puniſhment, not extending to life or limb, as the court-martial ſhall think fit.

XLVII. And whereas ſeveral ſoldiers being duly liſted, do afterwards deſert, and are often found wandering, or otherwiſe abſent themſelves illegally from his Majeſty's ſervice: it is hereby further enacted, That it ſhall and may be lawful to and for the conſtable of the town or place where any perſon, who may be reaſonably ſuſpected to be ſuch a deſerter, ſhall be found, to apprehend, or cauſe him to be apprehended, and to cauſe ſuch perſon to be brought before any juſtice of the peace living in or near ſuch town or place, who hath hereby power to examine ſuch ſuſpected perſon, and if by his confeſſion, or the teſtimony of one or more witneſs or witneſſes upon oath, or by the knowledge of ſuch juſtice of the peace, it ſhall appear or be found, that ſuch ſuſpected perſon is a liſted ſoldier, and ought to be with the troop or company to which he belongs, ſuch juſtice of the peace ſhall forthwith cauſe him to be conveyed to the gaol of the county, or place where he ſhall be found, or the houſe of correction, or other publick priſon in ſuch town or place where ſuch deſerter ſhall be apprehended, or to the provoſt-marſhal, in caſe ſuch deſerter ſhall be apprehended within the city or liberties of Dublin, or places adjacent, and tranſmit an account thereof to the chief ſecretary to the chief governor or governors of this kingdom for the time being, to the end ſuch perſon may be proceeded againſt according to law; and the keeper of ſuch goal, houſe of correction, or priſon, ſhall receive the full ſubſiſtence of ſuch deſerter or deſerters during the time that he or they ſhall continue in his cuſtody, for the maintenance of the ſaid deſerter or deſerters, but

A. D. 1788. Chap. 19.

ſhall not be entitled to any fee or reward on account of the impriſonment of ſuch deſerter or deſerters; any law, uſage, or cuſtom to the contrary notwithſtanding.

XLVIII. And for the better encouragement of any perſon or perſons to ſecure or apprehend ſuch deſerters as aforeſaid: be it further enacted by the authority aforeſaid, That ſuch juſtice of the peace ſhall alſo iſſue his warrant in writing to the collector or collectors of his Majeſty's revenue, in the diſtrict where ſuch deſerter ſhall be apprehended, for paying out of the revenue by him collected, into the hands of ſuch perſon who ſhall apprehend, or cauſe to be apprehended, any deſerter from his Majeſty's ſervice, the ſum of twenty ſhillings for every ſuch deſerter that ſhall be ſo apprehended and committed; which ſum of twenty ſhillings ſhall be ſatisfied by ſuch collector or collectors to whom ſuch warrant ſhall be directed and allowed upon his account.

XLIX. Provided always, That if any perſon ſhall harbour, conceal, or aſſiſt any deſerter from his Majeſty's ſervice, knowing him to be ſuch, the perſon ſo offending, ſhall forfeit for every ſuch offence the ſum of five pounds; or if any perſon ſhall knowingly detain, buy, or exchange, or otherwiſe receive any neceſſaries, or any arms, clothes, caps, or other furniture belonging to the King, from any ſoldier or deſerter, or any other perſon upon any account or pretence whatſoever, or cauſe the colour of ſuch clothes to be changed, the perſon ſo offending ſhall forfeit for every ſuch offence the ſum of five pounds; and upon conviction, by the oath of one or more credible witneſs or witneſſes, before any of his Majeſty's juſtices of the peace, the ſaid reſpective penalties of five pounds, and five pounds, ſhall be levied by warrants under the hands of the ſaid juſtice or juſtices of the peace, by diſtreſs and ſale of the goods and chattels of the offender, one moiety of the ſaid firſt mentioned penalty of five pounds to be paid to the informer by whoſe means ſuch deſerter ſhall be apprehended, and one moiety of the ſaid laſt mentioned penalty of five pounds to be paid to the informer, and the reſidue of the ſaid reſpective penalties to be paid to the officer to whom any ſuch deſerter or ſoldier did belong; and in caſe any offender, who ſhall be convicted as aforeſaid of harbouring or aſſiſting any ſuch deſerter or deſerters, or having knowingly received any neceſſaries, or any arms, clothes, caps, or other furniture belonging to the King, or having cauſed the colour of ſuch clothes to be changed contrary to the intent of this act, ſhall not have ſufficient goods and chattels whereon diſtreſs may be made to the value of the penalties recovered againſt him for ſuch offence, or ſhall not pay ſuch penalties within four days after ſuch conviction, then, and in ſuch caſe, ſuch juſtice of the peace ſhall and may by warrant under his hand and ſeal, either commit ſuch offender to the common gaol, there to remain without bail or mainprize for the ſpace of three months, or cauſe ſuch offender to be publickly whipped, at the diſcretion of ſuch juſtice.

L. Provided always, That no commiſſion officer ſhall break open any houſe to ſearch for deſerters without warrant from the juſtice of the peace; and that every commiſſion officer, who ſhall, without warrant from one or more of his Majeſty's juſtices of the peace, which ſaid warrants the ſaid juſtice or juſtices are hereby empowered to grant, forcibly enter into, or break open the dwelling-houſe or out-houſes, of any perſon whatſoever under pretence of ſearching for deſerters, ſhall upon due proof thereof forfeit the ſum of twenty pounds.

LI. And be it further enacted by the authority aforeſaid, That it ſhall and may be lawful to and for his Majeſty to form, make, and eſtabliſh articles of war, for the better government of his Majeſty's forces.

LII. And be it further enacted by the authority aforeſaid, That for bringing offenders againſt ſuch articles of war to juſtice, it ſhall and may be lawful to and

for his Majeſty to empower the chief governor or governors of this kingdom to erect and conſtitute courts-martial, with power to try, hear, and determine any crimes and offences by ſuch articles of war, and to inflict penalties by ſentence or judgment of the ſame within this kingdom.

LIII. Provided always, That no perſon or perſons ſhall be adjudged to ſuffer any puniſhment extending to life or limb by the ſaid articles of war within this kingdom, except for ſuch crimes as are expreſſed to be ſo puniſhable by this act.

LIV. Provided alſo, and be it further enacted, That if any officer or ſoldier ſhall in any of his Majeſty's dominions beyond the ſeas, or elſewhere beyond the ſeas, commit any of the offences triable by courts-martial by virtue of this act, and ſhall come or be brought into this realm before he be tried by a court-martial for ſuch offence, ſuch officer or ſoldier ſhall be tried and puniſhed for the ſame, as if the ſaid offence had been committed within this realm.

LV. Provided alſo, That no perſon or perſons being acquitted or convicted of any capital crimes, violences, or offences by the civil magiſtrate, ſhall be liable to be puniſhed by a court-martial for the ſame, otherwiſe than by caſhiering.

LVI. Provided alſo, That if any officer, non-commiſſioned officer, or ſoldier, ſhall be accuſed of any capital crime, or of any violence or offence againſt the perſon, eſtate, or property of any of his Majeſty's ſubjects, which is puniſhable by the known laws of the land, the commanding officer or officers of any regiment, troop, or company, or party, is and are hereby required to uſe his utmoſt endeavours to deliver over ſuch accuſed perſon to the civil magiſtrate; and ſhall alſo be aiding and aſſiſting to the officers of juſtice in the ſeizing and apprehending ſuch offender in order to bring him to trial; and if any ſuch commanding officer ſhall wilfully neglect or cauſe upon application made to him for that purpoſe, to deliver over any ſuch accuſed perſon to the civil magiſtrate, or to be aiding or aſſiſting to the officers of juſtice in the apprehending ſuch offenders, every ſuch officer ſo offending, and being thereof convicted before any two or more juſtices of the peace for the county where the fact is committed, by the oath of two credible witneſſes, ſhall be deemed and taken to be *ipſo facto* caſhiered, and ſhall be utterly diſabled to have or hold any civil or military office or employment within this kingdom, or in his Majeſty's ſervice; provided the ſaid conviction be affirmed at the next quarter-ſeſſions of the peace for the ſaid county, and a certificate thereof be tranſmitted to the judge advocate, who is hereby obliged to certify the ſame to the next court-martial.

LVII. Provided always, and be it enacted by the authority aforeſaid, That every preſent and future paymaſter, agent, or clerk of any garriſon, regiment, troop, or company, who is or ſhall be liable to account with any of the executors and adminiſtrators of every officer or ſoldier for any of the pay of ſuch officer or ſoldier, by him or them received, ſhall, on reaſonable demand made by ſuch executor or adminiſtrator, deliver a juſt and true account to any ſuch executor or adminiſtrator, of ſuch ſum or ſums of money as he or they ſhall have ſo reſpectively received for ſuch officer or ſoldier, and for which they ought ſo to account as aforeſaid, ſuch executor or adminiſtrator paying for the ſame, and ſhall account with ſuch executor or adminiſtrator for the ſame; and that every ſuch paymaſter, agent, or clerk of any garriſon, regiment, troop, or company offending herein, ſhall forfeit the like penalties, and to be recovered in like manner as appointed by this act, for ſuch colonels or agents not giving due accounts of or for the pay of the ſaid officers or ſoldiers, to and for ſuch officers and ſoldiers themſelves.

LVIII. And be it further enacted by the authority aforeſaid, That if any action, bill, plaint, or ſuit, ſhall be brought againſt any perſon or perſons for any act,

A. D. 1788. Chap. 19.

matter, or thing to be acted or done in purſuance of this act, that it ſhall and may be lawful to and for all and every perſon and perſons ſued as aforeſaid, to plead thereunto the general iſſue, that he or they are not guilty, and to give ſuch ſpecial matter in evidence to the jury, which ſhall try the iſſue, which ſpecial matter being pleaded, had been a good and ſufficient matter in law to have diſcharged the ſaid defendant or defendants to the treſpaſs or other matter laid to his or their charge; and if the verdict ſhall paſs with the ſaid defendant or defendants in any ſuch action, the plaintiff or plaintiffs therein become nonſuit, or ſuffer any diſcontinuance thereof, that in every ſuch caſe the juſtice or juſtices, or ſuch other judge before whom the ſaid matter ſhall be tried, ſhall, by force and virtue of this act, allow unto the defendant or defendants, his or their treble coſts, which he or they ſhall have ſuſtained by reaſon of their wrongful vexation in defence of the ſaid action or ſuit, for which the ſaid defendant or defendants ſhall have the like remedy as in other caſes where coſts by the laws of this realm are given to defendants.

LIX. And be it further enacted by the authority aforeſaid, That every bill, plaint, action, or ſuit againſt any perſon or perſons for any act, matter, or thing to be acted or done in purſuance of this act, or againſt any member or miniſter of a court-martial in reſpect of any ſentence of ſuch court, or of any thing done by virtue, or in purſuance of ſuch ſentence, ſhall be brought in ſome of the courts of record at Dublin, and in no other court whatſoever.

LX. And be it enacted by the authority aforeſaid, That any perſon or perſons whatſoever who ſhall directly or indirectly perſuade, or procure, or endeavour to perſuade, or procure any ſoldier or ſoldiers in the ſervice of his Majeſty, or of his heirs or ſucceſſors to deſert, ſuch perſon or perſons ſo offending, and being thereof lawfully convicted, ſhall forfeit the ſum of forty pounds, to be recovered in any of the courts of record in Dublin.

LXI. And to prevent as far as may be any unjuſt or fraudulent arreſts that may be made upon ſoldiers, whereby his Majeſty and the publick may be deprived of their ſervice; it is hereby further enacted by the authority aforeſaid, That no perſon whatſoever, who is or ſhall be liſted, or who ſhall liſt and enter himſelf as a volunteer in his Majeſty's ſervice as a ſoldier, ſhall be liable to be taken out of his Majeſty's ſervice by any proceſs or execution whatſoever, other than for ſome criminal matter, unleſs for a real debt, or other juſt cauſe of action, and unleſs before the taking out of ſuch proceſs or execution, not being for a criminal matter, the plaintiff or plaintiffs therein, or ſome other perſon or perſons on his or their behalf, ſhall make affidavit before one or more judge or judges of the court of record, or other court out of which ſuch proceſs or execution ſhall iſſue, or before ſome perſon authorized to take affidavits in ſuch courts, that to his or their knowledge the original ſum juſtly due and owing to the plaintiff or plaintiffs from the defendant or defendants in the action or cauſe of action, on which ſuch proceſs ſhall iſſue, or the original debt for which ſuch execution ſhall be iſſued out, amounts to twenty pounds, at leaſt, over and above all coſts of ſuit in the ſame action, or in any other action on which the ſame ſhall be grounded, a memorandum of which oath ſhall be marked on the back of ſuch proceſs or writ, for which memorandum or oath no fee ſhall be taken; and if any perſon ſhall nevertheleſs be arreſted contrary to the intent of this act, it ſhall and may be lawful for one or more judge or judges of ſuch court, upon complaint thereof made by the party himſelf, or by any his ſuperior officer, to examine into the ſame by the oath of the parties or otherwiſe, and by warrant under his or their hands and ſeals to diſcharge ſuch ſoldier ſo arreſted contrary to the intent of this act, without paying any fee or fees, upon due proof made before him or them, that ſuch ſoldier ſo arreſted was legally enliſted as a ſoldier in his Majeſty's ſervice,

and

and arrested contrary to the intent of this act; and also to award to the party so complaining such costs as such judge or judges shall think reasonable, for the recovery whereof he shall have the like remedy that the person who takes out the said execution might have had for his costs, or the plaintiff in the like action might have had for the recovery of his costs in case judgment had been given for him with costs against the defendant in the said action.

LXII. And to the end that honest creditors who aim only at the recovery of their just debts due to them from persons entered into, and listed in his Majesty's service, may not be hindered from suing for the same, but on the contrary may be assisted and forwarded in their suits, and instead of an arrest, which may at once hurt the service, and occasion a great expence and delay to themselves, may be enabled to proceed in a more easy and cheap method; be it further enacted by the authority aforesaid, That it shall and may be lawful to and for any plaintiff or plaintiffs, upon notice first given in writing of the cause of action, to such person or persons so entered, or left at his or their last place of residence before such listing, to file a common appearance in any action to be brought for or upon account of any debt whatsoever, so as to entitle such plaintiff to proceed therein to judgment and outlawry, and to have an execution thereupon, other than against the body or bodies of him or them so listed as aforesaid; this act or any thing herein or any former law or statute to the contrary notwithstanding.

LXIII. And be it enacted by the authority aforesaid, That from the passing of this act, no soldier being arrested, or confined for debt in any prison, gaol, or other place, shall be entitled to any part of his pay from the day of such arrest or confinement, until the day of his return to the regiment, troop, or company to which he shall belong.

LXIV. And be it further enacted by the authority aforesaid, That if any high-constable, constable, beadle, or other officer or person whatsoever, who by virtue or colour of this act, shall quarter or billet, or be employed in quartering or billeting any officers or soldiers, shall neglect or refuse to quarter or billet such officers or soldiers when thereunto required, in such manner as is by this act directed, provided sufficient notice be given before the arrival of such troops, or shall receive, demand, contract, or agree for any sum or sums of money, or any reward whatsoever for or on account of excusing, or in order to excuse any person or persons whatsoever from quartering or receiving into his, her, or their house or houses, any such officer or soldier; or in case any victualler, or any other person liable by this act, to have any officer or soldier billeted or quartered on him or her, shall refuse to receive any such officer or soldier or shall refuse to furnish or allow sufficient and proper accommodation, according to the intention of this act, or utensils to cook and eat their victuals to non-commissioned officers and soldiers so quartered or billeted on him or her as aforesaid, or shall neglect or refuse to furnish good and sufficient stabling for each horse so quartered, or billeted on him or her as aforesaid, at the rate herein before mentioned, and shall be thereof convicted before one or more justice or justices of the peace of the county, city, or liberty within which such offence shall be committed, either by his own confession, or by the oath of one or more credible witness or witnesses, which oath the said justice or justices is and are hereby empowered to administer, every such high-constable, constable, beadle, or other officer or person so offending, shall forfeit for every such offence the sum of five pounds, or any sum of money not exceeding five pounds, nor less than forty shillings, as the said justice or justices, before whom the matter shall be heard, shall in his or their discretion think fit, to be levied by distress and sale of the goods of the person offending, by warrant under the hand and seal, or hands and seals of such justice or justices

A. D. 1788. Chap. 19.

before whom such offender shall be convicted, or of one or more of them, to be directed to any other constable within the county, city, or liberty, or to any of the overseers of the poor of the parish where the offender shall dwell; which said sum of five pounds, or the said sum not exceeding five pounds, nor less than forty shillings, when levied, shall be applied in the first place in making such satisfaction to any soldier for the expence he may have been put to by reason of his not being billeted or quartered as aforesaid, as such justice or justices shall order and direct, and the remainder shall be paid to the overseers of the poor of the parish wherein the offence shall be committed, or to some one of them for the use of the poor of the said parish.

LXV. And for the better preventing abuses in quartering or billeting the soldiers in pursuance of this act; be it further enacted by the authority aforesaid, That it shall and may be lawful to and for any one or more justice or justices of the peace within their respective counties, cities, or liberties, by warrant or order under his or their hand and seal, or hands and seals, at any time or times during the continuance of this act, to require and command any high-constable, constable, beadle, or other officer who shall quarter or billet any soldiers in pursuance of this act, to give an account in writing unto the said justice or justices requiring the same, of the number of officers and soldiers who shall be quartered or billeted by them, and also the names of the house-keepers or persons upon whom every such officer or soldier shall be quartered or billeted, together with an account of the street or place where every such house-keeper dwells, and of the sign, if any, belonging to their houses, to the end it may appear to the said justice or justices where such officers and soldiers are quartered or billeted, and that he or they may thereby be better enabled to prevent or punish all abuses in the quartering or billeting of them.

LXVI. Provided nevertheless, and it is hereby declared by the authority aforesaid, That from and after the thirty-first day of March, one thousand seven hundred and eighty-eight, when and as often as any person or persons shall be enlisted as a soldier or soldiers in his Majesty's land service, he and they shall within four days, but not sooner than twenty-four hours after such enlisting respectively, be carried before the next justice of the peace of any county, city, or place, or chief magistrate of any city, or town-corporate, not being an officer in the army, and before such justice or chief magistrate, he or they shall be at liberty to declare his or their dissent to such enlisting, and upon such declaration and returning the enlisting money, and also each person so dissenting paying the sum of twenty shillings for the charges expended or laid out upon him, such person or persons so enlisted, shall be forthwith discharged and set at liberty in the presence of such justice or chief magistrate; but if such person or persons shall refuse or neglect within the space of twenty-four hours to return and pay such money as aforesaid, he or they shall be deemed and taken to be enlisted, as if he or they had given his or their assent thereto before the said justice or chief magistrate; or if such person or persons shall declare his or their having voluntarily enlisted himself or themselves, then such justice or chief magistrate shall, and he is hereby required forthwith to certify under his hand, that such person or persons is or are duly enlisted, setting forth the place of the birth, age and calling of him or them respectively, if known, and that the second and sixth sections of the articles of war against mutiny and desertion were read to him or them, and that he or they had taken the oath mentioned in the said articles of war; and if any such person or persons, so to be certified as duly enlisted, shall refuse to take the said oath of fidelity before the said justice or chief magistrate, it shall and may be lawful for such officer from whom he has received such money as aforesaid, to detain or confine such person or persons, until he or they shall take the

oath before required; and every military officer that ſhall act contrary hereto, or offend herein, ſhall incur the like penalty and forfeiture, as is by this act to be inflicted upon any officer for making a falſe and untrue muſter; and the penalty and forfeiture ſhall be levied and recovered in the ſame manner as any penalties or forfeitures are by this act to be levied or recovered.

LXVII. And be it further enacted by the authority aforeſaid, That if any perſon or perſons ſhall receive the enliſting money from any officer knowing it to be ſuch, and ſhall abſcond, or refuſe to go before ſuch juſtice or chief magiſtrate, in order to declare his aſſent or diſſent as aforeſaid, ſuch perſon or perſons ſhall be deemed and taken to be enliſted to all intents and purpoſes whatſoever, and ſhall and may be proceeded againſt, as if he or they had taken the oath directed by the ſaid articles of war to be taken before ſuch juſtice or chief magiſtrate.

LXVIII. And whereas it is neceſſary that accounts of the recruiting ſervice ſhould be regularly tranſmitted: be it enacted, That every officer employed in the recruiting any regiment, troop, or company of his Majeſty's forces ſerving in and belonging to the eſtabliſhment of this kingdom, ſhall, and he is hereby directed and required every two months to make up and to tranſmit, examined and certified by his commanding officer, if reſident in Ireland, who in this caſe ſhall, and he is hereby directed and required to certify the ſame to the adjutant general of his Majeſty's forces, an abſtract of the numbers recruited during the two preceding months, and alſo to tranſmit a copy of the ſaid abſtract, together with a regular and exact account of the expences which have attended the ſaid ſervice during the two preceding months to the agent of the corps for which ſuch officer is recruiting reſpectively, and on failure herein the officer through whoſe neglect ſuch abſtract and account, or a copy thereof, ſhall not have been tranſmitted to the adjutant general, or to the agent of the corps reſpectively, ſhall be liable to be tried for ſuch neglect by a general court-martial, and if convicted ſhall be caſhiered, or ſhall ſuffer ſuch other puniſhment as by ſuch court-martial ſhall be awarded, and the commanding officer of the regiment, troop, or company in which ſuch neglect ſhall be committed, ſhall, and he is hereby directed and required to make a report thereof to his colonel, if in Ireland, who ſhall report the ſame to the commander in chief, or to the ſecretary to the chief governor or governors of this kingdom for the time being, or in his abſence to the under ſecretary for the military department, in order that the officer ſo neglecting may be brought to trial for the ſame.

LXIX. And be it enacted, That every pay-maſter of a regiment, troop, or company, of his Majeſty's regular forces ſerving in and belonging to the eſtabliſhment of this kingdom, ſhall, and he is hereby directed and required to make out and tranſmit to the agent of ſuch regiment, troop, or company, an account every two months of the exact ſubſiſtence actually paid to effective officers and men, and of the broken periods ariſing from deaths, deſertions, or diſcharges of men in the courſe of the ſaid two months, and on the thirty-firſt day of March, and thirtieth day of September in every year, the ſaid paymaſter ſhall, and he is hereby directed and required to make up, and within three months from each of the above periods to tranſmit to the ſaid agent the following accounts, that is to ſay, an account of all the expences which have attended the recruiting ſervice of his Majeſty's regular forces for the preceding ſix months, diſtinguiſhing the ſubſiſtence of recruits, levy money, and every other article of expence under their ſeveral heads, an account of the poundage paid to the effective men in the preceding ſix months, an account of hoſpital expences, travelling expences of officers and horſes before they join the troop or regiment, and all other leſſer contingencies which are now or which his Majeſty ſhall by any future regulations under

A. D. 1788. Chap. 19.

his royal ſign manual, direct to be allowed for the preceding ſix months, under their ſeveral heads, the ſaid reſpective accounts to be examined and certified by the commanding officer of each reſpective corps, who ſhall, and he is hereby directed and required to examine and certify the ſame, and on failure herein, the paymaſter, through whoſe neglect the ſaid reſpective accounts ſhall not be tranſmitted as aforeſaid, ſhall be liable to a trial for ſuch neglect, by a general court-martial, and if convicted ſhall be caſhiered, or ſhall ſuffer ſuch other puniſhment as by ſuch court-martial ſhall be awarded; and the commanding officer of the regiment, troop, or company, in which ſuch neglect ſhall be committed, ſhall, and he is hereby directed and required, to make a report thereof to his colonel, (if in Ireland) who ſhall report the ſame to the commander in chief, or to the ſecretary to the chief governor or governors of this kingdom for the time being, or in his abſence, to the under ſecretary for the military department, in order that the officers offending may be brought to a trial for the ſame.

LXX. And be it enacted, That from and after the thirty-firſt day of March, one thouſand ſeven hundred and eighty-eight, the agent of every regiment, troop, and company of his Majeſty's regular forces, ſerving in, and belonging to the eſtabliſhment of this kingdom, ſhall, and they are hereby directed and required, to make up an annual account of each regiment, troop, and company for the preceding year, ending the thirty-firſt day of March, the ſaid accounts to be made up within ſix months after the expiration of the year, and in the ſaid accounts the ſeveral impreſts or monies received, including the monies received for caſt horſes ſold, and every other receipt which belongs, and ought to be brought to the credit of the public, in the accounts of the reſpective corps, and the ſeveral diſburſements or monies paid ſhall be properly diſtinguiſhed under their ſeveral heads, of ſervice, the arrears due to the ſeveral officers, and the agency due to them upon the full pay of the commiſſioned officers, non-commiſſioned officers, and private men of the ſeveral corps, then and there to be charged, and the balance then ſtruck which is due from the public to the ſaid regiment, troop, or company, and to tranſmit the ſame within the aforeſaid limited time, together with the proper vouchers, agreeable to the preſent ſtanding regulations, or any future regulations which his Majeſty ſhall, under his royal ſign manual, direct to the office of the ſecretary to the chief governor or governors of this kingdom for the time being, and on failure herein, or in any other of the regulations preſcribed to the ſaid agents by this act, the ſaid agent or agents ſo offending, ſhall forfeit the ſum of one hundred pounds for every offence, to be recovered by any perſon or perſons who ſhall ſue for the ſame; and the ſecretary to the chief governor or governors of this kingdom for the time being, ſhall, and he is hereby directed and required to examine and ſettle, or cauſe to be examined and ſettled, the aforeſaid annual accounts: provided always, That the ſame ſhall not extend, or be conſtrued to extend, to diſcharge any agent or agents from making up, in the courſe of the year, ſuch account or accounts as the chief governor or governors of this kingdom, for the time being, may have occaſion for, or require; and any agent or agents refuſing obedience to ſuch requiſition or requiſitions ſhall be liable to the penalty aforeſaid.

LXXI. And in order to prevent all doubts that may ariſe in relation to puniſhing crimes and offences committed againſt a former act of parliament for puniſhing mutiny and deſertion, and for the better payment of the army and their quarters: be it enacted by the authority aforeſaid, That all crimes and offences which have been committed againſt the ſaid act, ſhall and may, during the continuance of this preſent act, be enquired of, heard, tried, and determined, adjudged, and puniſhed before, and by the like courts, perſons, powers, authorities, ways, means,

and methods, as the like crimes and offences committed againſt this act, may be enquired of, heard, tried, determined, adjudged, and puniſhed; and the proceedings of a court-martial upon any trial begun under the authority of ſuch former act, ſhall not be diſcontinued by the expiration of the ſame, but it ſhall be lawful to proceed to judgment upon ſuch trial, and to carry ſuch judgment into execution in like manner, as if the proceedings had been commenced under the authority of this act.

LXXII. Provided always, That no perſon ſhall be liable to be tried and puniſhed for any offence againſt the ſaid act, which ſhall appear to have been committed more than three years before the iſſuing of the commiſſion or warrant for ſuch trial, except only for the offence of deſertion.

LXXIII. And it is hereby enacted by the authority aforeſaid, That the officers and perſons employed, or that ſhall be employed in the ſeveral trains of artillery, be at all times ſubject to all the penalties and puniſhments mentioned in this act, and ſhall in all reſpects whatſoever, be holden to be within the intent and meaning of every part of this act, during the continuance of the ſame.

LXXIV. And whereas it may be expedient in certain caſes, and particularly in ſuch matters wherein any of his Majeſty's marine forces may be intereſted, that officers of the marines ſhall be aſſociated with officers of the land forces for the purpoſe of holding courts-martial: be it enacted and declared, That when and as often as it may be neceſſary, it ſhall and may be lawful for officers of the ſaid land and marine forces to ſit in conjunction upon courts-martial, and to proceed in the trial of any officer or ſoldier of the land forces in like manner, to all intents and purpoſes, as if ſuch courts-martial were compoſed of officers of the land forces only; and the officers of the land and marine forces are in ſuch caſe to take rank according to the ſeniority of their commiſſions in either ſervice.

LXXV. And be it further enacted by the authority aforeſaid, That this act ſhall be and continue in force within the realm of Ireland, from the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, to the thirty-firſt day of March, one thouſand ſeven hundred and eighty-nine, and no longer.

CHAP. XX.

An Act for granting the Sum of Six Thouſand Pounds to the Lord Chancellor, and Chief Judges, for the Purpoſes therein mentioned.

Preamble.

WHEREAS by an act paſſed in this kingdom this preſent ſeſſion of Parliament, entitled, *An act for granting unto his Majeſty, his heirs and ſucceſſors, an additional duty on wines, hides, beer, ale, and other goods and merchandizes therein mentioned, and for prohibiting the importation of all gold and ſilver lace, except of the manufacture of Great Britain, and of all cambricks, lawns, and glaſs, except the manufacture of Great Britain, and France, and the French dominions in Europe, and of all hops, except of the growth of Great Britain, and the Britiſh plantations,* the ſum of ſixty-one thouſand one hundred and thirty-eight pounds four ſhillings and eight pence farthing was granted, to be applied in ſuch manner as Parliament ſhould direct, for the advancement of fiſheries, trade, and manufactures, and the maintenance of hoſpitals, charities, and public inſtitutions, and the further improvement of this kingdom, by building churches, and other public works: be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That ſix thouſand pounds, part of the ſaid ſum of ſixty-one thouſand one hundred and thirty-eight pounds, four ſhillings and eight pence farthing be granted to the lord chancellor, and the chief judges, towards building further offices for the public records, and courts of juſtice adjoining; the ſaid ſum of ſix thouſand pounds to be paid by the vice-treaſurer or vice-treaſurers, receiver-general or receivers-general of this kingdom, his or their deputy or deputies, without any further or other warrant to be ſued for or obtained in that behalf.

6000l. to lord chancellor, and judges, for building the courts.

CHAP.

A. D. 1788.

CHAP. XXI.

An Act for granting the Sum of Four Thouſand Pounds to the Truſtees of the Linen Manufacture.

Preamble.

WHEREAS by an act paſſed in this kingdom this preſent ſeſſion of Parliament, entitled, *An act for granting unto his Majeſty, his heirs and ſucceſſors, an additional duty on wines, hides, beer, ale, and other goods and merchandizes therein mentioned, and for prohibiting the importation of all gold and ſilver lace, except of the manufacture of Great Britain, and of all cambricks, lawns, and glaſs, except the manufacture of Great Britain and France, and the French dominions in Europe, and of all hops, except of the growth of Great Britain, and the Britiſh plantations*, the ſum of ſixty-one thouſand one hundred and thirty-eight pounds four ſhillings and eight pence farthing was granted, to be applied in ſuch manner as Parliament ſhould direct, for the advancement of fiſheries, trade, and manufactures, and the maintenance of hoſpitals, charities, and public inſtitutions, and the further improvement of this kingdom, by building churches, and other public works: be it enacted by the King's moſt excellent Majeſty, by the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That two thouſand pounds, part of the ſaid ſum of ſixty-one thouſand one hundred and thirty eight pounds four ſhillings and eight pence farthing, be given for one year, to the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, to the truſtees of the linen manufacture, to encourage the raiſing ſufficient quantities of hemp and flax in this kingdom.

2000l. to truſtees of linen manufacture to encourage the raiſing hemp and flax.

II. And be it enacted by the authority aforeſaid, That a further ſum of two thouſand pounds, alſo a part of the ſaid ſum of ſixty-one thouſand one hundred and thirty eight pounds four ſhillings and eight pence farthing, for one year, be given to the ſaid truſtees of the linen manufacture for the encouragement of the hempen and flaxen manufactures during the ſaid time, in the provinces of Leinſter, Munſter, and Connaught, the ſaid ſums of two thouſand pounds, and two thouſand pounds to be paid by the vice-treaſurer or vice-treaſurers, receiver-general or receivers-gene-

2000l. more to encourage hempen and flaxen manufactures in Leinſter, Munſter, and Connaught.

A. D. 1788.

ral of this kingdom, his or their deputy or deputies, without any further, or other warrant, to be ſued for, had, or obtained in that behalf.

CHAP. XXII.

An Act for granting the Sum of Five Thouſand Pounds to the Dublin Society, for the Purpoſes therein mentioned.

Preamble.

WHEREAS by an act paſſed in this kingdom this preſent ſeſſion of Parliament, entitled, *An act for granting unto his Majeſty, his heirs and ſucceſſors, an additional duty on wines, hides, beer, ale, and other goods and merchandizes therein mentioned, and for prohibiting the importation of all gold and ſilver lace, except of the manufacture of Great Britain, and of all cambricks, lawns, and glaſs except the manufacture of Great Britain and France, and the French dominions in Europe, and of all hops, except of the growth of Great Britain, and the Britiſh plantations*, the ſum of ſixty-one thouſand one hundred and thirty-eight pounds four ſhillings and eight pence farthing was granted, to be applied in ſuch manner as Parliament ſhould direct, for the advancement of fiſheries, trade, and manufactures, and the maintenance of hoſpitals, charities, and public inſtitutions, and for the further improvement of this kingdom, by building churches, and other public works: be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That five thouſand pounds, part of ſaid ſum of ſixty-one thouſand one hundred and thirty eight pounds four ſhillings and eight pence farthing, be given to the Dublin ſociety for the improvement of huſbandry, and other uſeful arts, to be applied by them in manner herein mentioned, and to be paid by the vice-treaſurer or vice-treaſurers, receiver, or receivers-general, his or their deputy or deputies, without any further or other warrant to be had, ſued for, or obtained in that behalf.

5000l. to the Dublin ſociety.

II. And be it further enacted, That three thouſand pounds, part of the ſaid ſum of five thouſand pounds, ſhall be applied by the ſaid ſociety to the encouragement of agriculture and planting, and the remaining two thouſand pounds in manner following; that is to ſay, two hundred and fifty pounds to the encouragement of the glaſs manufacture, three hundred and fifty pounds thereof to

3000l. of ſaid ſum to encouragement of agriculture and planting,

250l. to glaſs manufacture,

the

the encouragement of ſpinning wool by jennies, and for the improvement of the art of worſted weaving, three hundred pounds for the improvement of the art of ſpinning worſted warps with wheels conſtructed on the model of thoſe uſed in England for that purpoſe, and in premiums to the miſtreſſes of the ſeveral charter ſchools who ſhall have any number of girls not leſs than ten, inſtructed in ſaid art, ſaid ſum to be paid in ſuch proportions, and after ſuch manner, and on ſuch conditions as ſaid ſociety ſhall direct, and the remaining one thouſand one hundred pounds for the payment of ſalaries to officers of the ſociety, the ſupport of ſchools for drawing, and other uſeful ſciences in promoting arts, and for the encouragement of ſuch manufactures as are not, or ſhall not be entitled to receive any bounties whatſoever by virtue of any act or acts of Parliament made heretofore, or during this ſeſſion of Parliament, in ſuch manner, time and times, and by ſuch ways and methods as the ſaid ſociety ſhall think proper; any law, by-law, uſage, or cuſtom to the contrary in any wiſe notwithſtanding.

350l. to ſpinning wool by jennies,

300l. to ſpinning worſted warps,

1100l. for payment of ſalaries, &c.

III. Provided always, That in the diſtribution or appointment of the ſaid ſum of two hundred and fifty pounds for the encouragement of the glaſs manufacture, two-fifth parts thereof ſhall be applied to the encouragement of the ſame in Dublin and its environs, one fifth in Cork, one fifth in Waterford, and one fifth in Belfaſt.

Diſtribution of the bounty on glaſs.

IV. And be it further enacted by the authority aforeſaid, That two thirds at the leaſt of whatever balance may remain in the treaſurer of ſaid ſociety's hands after the firſt day of June, one thouſand ſeven hundred and eight-eight, of the fund appropriated for the encouragement of manufactures and arts, ſhall be applied to the encouragement of agriculture and planting, in ſuch manner as the ſaid ſociety ſhall think proper; any law, by-law, uſage, or cuſtom to the contrary in any wiſe notwithſtanding.

Agriculture and planting.

A. D. 1788.

CHAP. XXIII.

An Act for granting to His Majesty the Duty therein mentioned, to be paid to the Trustees of the Royal Exchange.

Preamble.

WE your Majesty's most dutiful and loyal subjects the commons of Ireland, pray, it may be enacted, and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons in this present Parliament assembled, and by the authority of the same, That from the twenty-fifth day of March, one thousand seven hundred and eighty-eight, until the twenty-fifth day of March, one thousand seven hundred and eighty-nine, and no longer, there shall be granted, raised, collected, levied, and paid unto your Majesty, your heirs and successors, for and upon every entry inwards, which shall be made in the port of Dublin, during the time aforesaid, except post entries, and entries of coals, a duty of one shilling, the said duty to be paid to the collector of the port of Dublin, for the time being, who is hereby authorized and required to demand, take, and receive the same.

All entries in port of Dublin, except post or coal, to pay 1s.

To be paid to trustees of Royal Exchange.

II. And be it enacted by the authority aforesaid, That the said duty when raised, shall be paid by the said collector to the trustees of the Royal Exchange in Dublin, to be by them applied towards discharging the debts by them contracted for building, furnishing, and repairing the same; and for the future repairs thereof to be accounted for before the commissioners of impress accounts.

A. D. 1788.

CHAP. XXIV.

An Act for repealing an Act made in the Thirty-third Year of the Reign of King Henry the Eighth, entitled, *An Act for the Election of the Lord Juſtice, and alſo for the Election of a Lord Juſtice and Governor of this Realm upon the Event, and in the Manner therein mentioned.*

Preamble. 33 H. 8. ſ. 2. c. 2. repealed.

WE your Majeſty's moſt dutiful and loyal ſubjects the lords ſpiritual and temporal and commons in Parliament aſſembled, do moſt humbly beſeech your Majeſty, that it may be enacted: and be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That if at any time after the paſſing of this act, the office of chief governor of this realm ſhall be avoided by the death of the King's lieutenant, deputy, juſtice, or other chief governor or chief governors or otherwiſe, the lord chancellor, lord keeper, or lords commiſſioners for the cuſtody of the great ſeal for the time being, ſhall immediately iſſue or cauſe to be iſſued, a proclamation under the great ſeal of this kingdom, thereby in the name of his Majeſty, his heirs or ſucceſſors, ſummoning and requiring all and every the members of the privy council of this kingdom wherever they ſhall then be, to meet and aſſemble together in the council chamber at the caſtle of Dublin, or in ſome other publick and fit place in the city of Dublin, at ſome certain hour on a day not later than twenty-one days, nor ſooner than fifteen days from the iſſuing of ſuch proclamation for the election of a juſtice or juſtices, and governor or governors of this realm of Ireland, during the pleaſure of his Majeſty, his heirs and ſucceſſors, and until his, her, or their further or other pleaſure ſhall be known, which proclamation ſhall forthwith and without delay be publiſhed in the manner in which proclamations are or ſhall be uſually publiſhed, and ſhall forthwith be truly tranſmitted to the ſeveral ſheriffs of all and every the counties of this kingdom, or to the coroner where there ſhall be no ſheriff, and alſo to the ſheriffs, or where there ſhall be no ſheriff, to the chief magiſtrate of each and every city and town, being a county of itſelf, and every ſuch ſheriff, coroner, and chief magiſtrate reſpectively, ſhall forthwith upon receipt of ſuch proclamation publiſh the ſame,

on death of chief governor, privy council to be ſummoned by proclamation to elect a governor.

A. D. 1788. Chap. 24.

and ſhall alſo ſummon or cauſe to be ſummoned every member of the privy council of this kingdom, who ſhall then be reſident within the bailiwick or diſtrict of every ſuch ſheriff, coroner, and chief magiſtrate reſpectively, to attend at the time and place appointed by ſuch proclamation, then and there to elect a juſtice or juſtices, and governor or governors of this realm as aforeſaid.

If on day appointed office vacant, lord chancellor to direct privy counſellors to elect a chief governor,

II. And be it enacted, That if on the day ſo appointed, the office of chief governor of this kingdom ſhall continue void, then and in that caſe the lord chancellor, lord keeper, or lords commiſſioners, for the cuſtody of the great ſeal for the time being, ſhall at the time and place ſo appointed as aforeſaid, ſignify by reading this act to the privy counſellors, who ſhall meet and aſſemble purſuant to ſuch proclamation, that they are forthwith to proceed to the election of a chief governor or governors of this kingdom, and the ſaid privy counſellors being ſo met and aſſembled, ſhall have full power and authority by virtue of this act, to elect ſome fit perſon or perſons not more than three in number, then being a member or members of the privy council of this kingdom, to be juſtice or juſtices and governor or governors of this realm of Ireland, during the pleaſure of his Majeſty, his heirs or ſucceſſors, which election ſo by them or the major part of them had and made as is aforeſaid, ſhall be put into writing, and ſigned by the lord chancellor, lord keeper, or lords commiſſioners for the cuſtody of the great ſeal for the time being, and by the privy counſellors who ſhall make ſuch election as aforeſaid, and thereupon and thereby the lord chancellor or lord keeper or the lords commiſſioners for the cuſtody of the great ſeal of this realm for the time being, ſhall be fully authoriſed and warranted, and by this act is and are required to make and paſs letters patent under the great ſeal of this kingdom to the perſon or perſons ſo elected thereby, conſtituting and appointing ſuch perſon or perſons ſo elected juſtice and juſtices governor and governors of this realm of Ireland, during the pleaſure of his Majeſty, his heirs or ſucceſſors, and ſuch perſon or perſons being ſo elected and appointed as aforeſaid, after he or they ſhall have taken the uſual oath of office of a chief governor and governors of this realm according to ancient uſage, which oath the lord primate of all Ireland, or the lord chancellor or lord keeper of the great ſeal, or any other privy counſellor of this kingdom then preſent, ſhall have power and authority to adminiſter, ſhall have, hold and enjoy the ſaid office of juſtice and governor of this kingdom during his Majeſty's pleaſure

privy counſellors may elect,

election ſigned as herein,

lord chancellor authoriſed to paſs letters patent,

chief governor, after oath to enjoy office.

as aforeſaid, and until his Majeſty, his heirs or ſucceſſors ſhall ſignify his, her, or their pleaſure to the contrary, together with ſuch and the like rights, powers, authorities, profits, and emoluments, as to the office of a juſtice and general governor of the ſaid kingdom doth and ſhall belong, and as were granted by his Majeſty's commiſſion to the chief governor, whoſe office ſhall have been ſo avoided, all ſuch rights, powers and authorities, to be exerciſed by the perſon or perſons ſo to be appointed, or by the majority of them.

III. And be it further enacted, That whenever the ſaid office of chief governor ſhall be avoided as aforeſaid, and until a juſtice or juſtices, governor or governors of this realm of Ireland, ſhall have been elected by virtue of this act, or until a juſtice or juſtices, governor or governors ſhall have been appointed by commiſſion from his Majeſty, his heirs or ſucceſſors, the lord chancellor, lord keeper, or lords commiſſioners for the cuſtody of the great ſeal for the time being, ſhall have full power and authority to ſuſpend, reſpite, or delay the execution of all and every ſentence, puniſhment, or penalties, pronounced or adjudged at the ſuit or proſecution of his Majeſty, his heirs or ſucceſſors, in this kingdom, until the pleaſure of his Majeſty, his heirs and ſucceſſors, be known, or until fourteen days from and after the day when the juſtice or juſtices, governor or governors ſo elected as aforeſaid, or commiſſioned by his Majeſty, his heirs or ſucceſſors, ſhall have taken the cuſtomary oath of office within this kingdom, as by law required.

Until appointment lord chancellor has powers to reſpite of ſentences, &c.

IV. And it is hereby further enacted by the authority aforeſaid, That the act made in the Parliament of this kingdom, in the thirty-third year of the reign of King Henry the eighth, entitled, *An act for the election of the lord juſtice*; and all and every other ſtatutes, laws, or uſages of this realm for the election of a juſtice or governor of this realm, upon any avoidance as aforeſaid, ſhall be, and they are hereby repealed and made void, to all intents and purpoſes whatſoever.

33 of Henry 8th. c. 2. &c. repealed.

V. And to obviate all doubts which may ariſe in caſe the office of chief governor of this kingdom ſhall be avoided as aforeſaid, during a ſeſſion of the Parliament thereof: be it declared and enacted, That in caſe the ſaid office of chief governor ſhall be ſo avoided during a ſeſſion of the Parliament of this kingdom, that ſuch ſeſſion of Parliament ſhall continue notwithſtanding ſuch avoidance, and immediately upon ſuch avoidance the ſaid Parliament ſhall be, and the ſame is by the authority of this act declared to be

If office avoided during a ſeſſion of parliament the ſeſſion to continue,

A. D. 1788.

adjourned for the ſpace of one calendar month, to be computed from and immediately after ſuch avoidance, and all temporary ſtatutes which would or might have expired during ſuch interval, ſhall continue in full force for ſix weeks, to be computed in like manner from and immediately after ſuch avoidance, and if the ſaid office ſhall be avoided as aforeſaid, at any time when the Parliament of this kingdom ſhall not be ſitting, and the day to which the ſaid Parliament ſhall have been prorogued ſhall happen during ſuch avoidance, then and in that caſe the ſaid Parliament ſhall be, and the ſame is by the authority of this act declared to be further prorogued for the ſpace of one calendar month, to be computed from the day to which the ſaid Parliament ſhall have been prorogued as aforeſaid.

but adjourned for one month, temporary ſtatutes to continue for ſix weeks,

if day of prorogation happens during ſuch avoidance, parliament further prorogued for one month.

CHAP. XXV.

An Act to amend an Act paſſed in the laſt Seſſion of Parliament, entitled, An Act for regulating the Baking Trade.

WHEREAS an act paſſed in the laſt ſeſſion of Parliament, entitled, *An act for regulating the baking trade*, hath been found very beneficial, and is fit to be continued: be it therefore enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That the ſaid recited act ſhall continue and be in force for twenty-one years, from the firſt day of June next, and until the end of the then next ſeſſion of Parliament.

27 G. 3. c. 27. continued for 21 years, from 1ſt June next, and to end of then next ſeſſion.

II. Provided always, That nothing in this or the above recited act contained, ſhall extend or be conſtrued to extend to the towns of Drogheda or Wexford, and their liberties.

CHAP.

A. D. 1788.

CHAP. XXVI.

An Act for continuing the Encouragement by Bounties to the ſeveral Manufactures therein named, for a certain and limited Time.

Preamble. c. 1. ſ. 30.

WHEREAS by an act paſſed this preſent ſeſſion of Parliament, entitled, *An act for granting unto his Majeſty, his heirs and ſucceſſors, an additional duty on wines, hides, beer, ale, and other goods and merchandizes therein mentioned, and for prohibiting the importation of all gold and ſilver lace, except of the manufacture of Great Britain, and of all cambricks, lawns, and glaſs, except of the manufacture of Great Britain and France, and the French dominions in Europe, and of all hops, except of the growth of Great Britain, and the Britiſh plantations*, the ſum of ſixty-one thouſand one hundred and thirty-eight pounds four ſhillings and eight pence farthing was granted, to be applied in ſuch manner as Parliament ſhould direct, for the advancement of trade, fiſheries, and manufactures, and the maintenance of hoſpitals, charities, and public inſtitutions, and the further improvement of this kingdom, by building churches, and other public works: be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That the ſum of ſeventeen thouſand pounds, part of the ſaid ſum of ſixty-one thouſand one hundred and thirty-eight pounds four ſhillings and eight pence farthing, be paid to the right honourable John Foſter, ſpeaker of the houſe of commons, the right honourable ſir John Parnel, chancellor of the exchequer, the honourable Richard Hely Hutchinſon, Thomas Burgh, eſquire, accountant-general, Travers Hartley, eſquire, the right honourable ſir Lucius O'Brien, baronet, the right honourable John Beresford, Samuel Hayes of Avondale, eſquire, Cornelius Bolton, eſquire, the right honourable William Conyngham, John Wolfe, eſquire, John Tydd, eſquire, and ſir Henry Hartſtonge, bart. who are hereby conſtituted and appointed truſtees to carry this act into execution, to be by them, or any ſeven or more of them, expended in paying bounties on the home ſale of the manufactures of this kingdom made of wool, of wool mixed, of cotton, of cotton mixed, of threads, kentings, and

A. D. 1788. Chap. 26.

manufactures of iron and copper, and for the eſtabliſhment of markets for the ſale of worſted goods.

Bounties to be paid in manner, and at times as herein,

II. And whereas continuing the encouragement by bounties to the ſaid manufactures for a certain and limited time, will be the moſt effectual means to improve and encreaſe the ſame: be it enacted by the authority aforeſaid, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, until the twenty-fifth day of March, one thouſand ſeven hundred and ninety-one, there ſhall be paid to the ſaid truſtees a ſum after the rate of ſeventeen thouſand pounds *per annum*; and that from and after the twenty-fifth day of March, one thouſand ſeven hundred and ninety-one, until the twenty-fifth day of March, one thouſand ſeven hundred and ninety-four, there ſhall be paid to the ſaid truſtees a ſum after the rate of twelve thouſand pounds *per annum*; and that from and after the twenty-fifth day of March, one thouſand ſeven hundred and ninety-four, until the twenty-fifth day of March, one thouſand ſeven hundred and ninety-ſeven, there ſhall be paid to the ſaid truſtees a ſum after the rate of ſeven thouſand pounds *per annum*, the ſaid ſeveral and reſpective ſums to be applied in the ſeveral and reſpective years herein before mentioned, in ſuch manner of premiums, after ſuch rates, at ſuch times, in ſuch proportions, and upon ſuch ſpecies of the ſaid goods, and under ſuch conditions, limitations, and reſtrictions as the ſaid truſtees, or any ſeven, or more of them, ſhall from time to time direct, limit, and appoint.

to be applied as directed by truſtees.

And paid half yearly,

III. And be it further enacted by the authority aforeſaid, That the ſaid ſeveral and reſpective ſums for the ſeveral and reſpective years herein before mentioned, ſhall be paid half-yearly out of all or any of the monies ariſing from his Majeſty's revenue, by the vice-treaſurer or vice-treaſurers, receiver or paymaſter-general, his or their deputy or deputies, to the order or orders of any ſeven or more of the ſaid truſtees, free and exempt from all fees whatever, and without any further or other warrant to be had, ſued for, or obtained in that behalf, which order or orders ſhall be allowed as vouchers to ſuch vice-treaſurer or vice-treaſurers, his or their deputy or deputies, in paſſing his or their accounts.

on order of truſtees,

order allowed as voucher.

IV. And be it further enacted by the authority aforeſaid, That all ſuch bounties ſhall be payable in a larger proportion on goods manufactured at a diſtance from the city of Dublin, than thoſe manufactured within it, or within the diſtance of ten miles of it, except where any goods ſhall be manufactured at any factory eſtabliſhed before the paſſing of this act, between five and ten miles

diſtance from the ſaid city wherein the work is carried on by machinery moved by water, or wherein thirty perſons at the leaſt, are conſtantly employed, in which caſe all ſuch goods may receive the full and largeſt proportion of bounty, and that towards the expences of carrying this act into execution, a deduction after the rate of four pounds *per centum*, be made by the ſaid truſtees on the payment of all ſuch bounties, any thing herein contained to the contrary notwithſtanding.

4l per cent. deducted from bounties.

V. And whereas the ſum of ſeventeen thouſand pounds granted laſt ſeſſion of Parliament, to be paid in bounties on woollen and other manufactures, was applied in paying bounties accordingly, and many perſons not apprized of the time when the ſaid ſum was exhauſted, continued to ſell or purchaſe on expectation of the ſaid bounty, and claimed it accordingly: be it enacted by the authority aforeſaid, That it ſhall and may be lawful for the ſaid truſtees to apply the balances remaining on the ſeveral parts of the ſaid grant, and ſuch part of the ſaid ſum of ſeventeen thouſand pounds hereby granted, as they ſhall think fit, to pay the bounties ſo claimed.

Balance, &c. as herein granted to perſons applying for bounty after ſum herein was exhauſted.

VI. And for the better regulation of markets for the ſale of worſted goods called new drapery, which ſhall be duly appointed by the ſaid truſtees for that purpoſe at a diſtance not leſs than twenty miles from the city of Dublin: be it enacted by the authority aforeſaid, That no bounty ſhall be paid or payable on any part or parcel of worſted goods that ſhall not be actually expoſed to ſale before the hour of one o'clock, and truly and *bona fide* bought in and within the limits of the market ſo appointed, between the hours of twelve and three o'clock in the afternoon on the reſpective day or days on which ſuch market is directed to be held, and if any perſon or perſons ſhall ſell or offer, or agree to ſell, or contract to ſell or offer, or agree to buy or contract to buy, either by themſelves or by any perſons in truſt for them, any worſted goods in any other manner than as aforeſaid, and ſhall claim, aſk, or demand the bounty payable on the market ſale thereof, ſuch perſon or perſons ſhall forfeit ſuch worſted goods or the value thereof, to be recovered as herein after directed.

No bounty on new drapery unleſs in market before one o'clock,

and bought within limits of market between 12 and 3 o'clock.

or goods forfeited, or value thereof.

VII. And be it enacted, That if any perſon or perſons ſhall wilfully obſtruct or impede the ſale of goods, or ſhall wilfully diſturb or in any manner annoy the buſineſs of any of the markets aforeſaid, it ſhall and may be lawful for any juſtice or juſtices of the peace attending in any of the ſaid markets to commit ſuch offender to priſon, there to remain for the ſpace of twenty-four hours without bail or mainprize.

Perſons diſturbing buſineſs of market, impriſoned 24 hours.

A. D. 1788. Chap. 26.

Truſtees may carry on proſecution as herein in name of clerk,

VIII. And be it enacted by the authority aforeſaid, That it ſhall and may be lawful for the ſaid truſtees to commence, proſecute, and defend in the name of their clerk or ſecretary for the time being, whom they, or any ſeven or more of them are hereby empowered to appoint, any ſuit either in law or equity, touching or concerning any contract or agreement that ſhall be made by ſaid truſtees, or any ſeven or more of them, or their clerk, for the time being, by their order, and that all ſuits or proceedings in any court of law or equity in the name of ſuch clerk, ſhall be as good and effectual to all intents and purpoſes, as if ſuch ſuits and proceedings had been commenced, proſecuted, defended, or carried on in the names of the ſaid truſtees, or any of them, and in caſe any bill or petition ſhall be filed or exhibited in any court of equity againſt the ſaid truſtees, for or on account of any matter or thing by the ſaid truſtees, or any of them made or done in execution of this act, they the ſaid truſtees, or any of them, ſhall not be obliged to anſwer ſuch bill or petition, but that the anſwer of ſuch clerk to ſuch bill or petition, ſhall be deemed and taken to be the anſwer of the ſaid truſtees, and ſhall be binding upon them to all intents and purpoſes whatſoever; and in caſe ſuch clerk ſhall happen to die, or be removed, whilſt any ſuch ſuit ſhall be depending, that then and in ſuch caſe, ſuch ſuit ſhall not abate by the death or removal of ſuch clerk, but ſhall be carried on in the name of the ſucceeding clerk, and ſhall ſtand to all intents and purpoſes in the ſame condition as it was immediately before ſuch death or removal, and that in all caſes of complaints, informations, ſuits, civil bills, actions or indictments to be made, brought, commenced, or proſecuted for or on account of carrying this act into execution, a certificate of ſuch clerk or ſecretary for the time being, under his hand and ſeal, ſhall be taken, deemed, and adjudged full, ſufficient and concluſive evidence, that ſuch perſon is their clerk, and that ſuch matters, acts, and proceedings of the ſaid truſtees in ſuch certificate contained, are the acts and proceedings of the ſaid truſtees.

ſuch proceedings effectual,

anſwer of clerk to bill in equity ſufficient;

ſuits to be carried on in name of ſucceeding clerk in caſe of death or removal of firſt clerk,

certificate of clerk, evidence of his being clerk.

IX. And be it further enacted, That all and every the regulations and proviſions relative to combinations, ſuits, and price of labour, which are enacted in an act paſſed in the twenty-fifth year of his preſent Majeſty, entitled, *An act for granting the ſums of twenty thouſand pounds, five thouſand pounds, and four thouſand pounds to certain truſtees, and for promoting the ſeveral manufactures therein named;* ſhall extend, continue, and be in force, and the ſaid truſtees ſhall have the like powers, and the authorities therein, as were given by the ſaid act.

Regulations of 25 G. 3. c. 48. relative to combinations, &c. continued.

X. And

X. And be it further enacted by the authority aforeſaid, That any perſon who ſhall take any oath, or make any affidavit or affirmation preſcribed or appointed to be taken by virtue of this act, or ſhall take any oath or make any affidavit or affirmation, in order to obtain any of the bounties to be offered by the ſaid truſtees, and ſhall wilfully ſwear or affirm falſely therein, any ſuch perſon ſhall upon conviction, ſuffer the pains and penalties enacted againſt perſons guilty of wilful and corrupt perjury, and that any perſon who ſhall forge any name or hand-writing, with the intention of fraudulently claiming or obtaining any bounty, premium, or money, by virtue of, or in conſequence of this act, or ſhall utter, deliver, or offer the ſame, knowing it to be forged, ſhall upon conviction thereof, be fined in a ſum not exceeding one hundred pounds, and be impriſoned for one year, without bail or mainprize.

Perſons ſwearing falſely, ſubject to penalties for wilful perjury.

perſons forging fined 100l. and impriſoned one year.

XI. And be it further enacted by the authority aforeſaid, That all oaths or affirmations to be taken by virtue of or in purſuance of this act, or for the more effectually carrying the ſame into execution, may be adminiſtered by any juſtice of the peace, or by any one of the ſaid truſtees, or by their clerk or ſecretary for the time being, and they, and each of them, are hereby empowered to adminiſter the ſame, and that if any of the perſon or perſons aforeſaid, ſhall ſubſcribe his or their name or names to any form of affidavit or affirmation for carrying this act into execution before it be duly ſworn or affirmed before him or them, every ſuch perſon or perſons ſhall forfeit for every ſuch offence the ſum of one hundred pounds ſterling, to be recovered as herein after mentioned.

Juſtice or clerk of truſtees, to adminiſter oath,

ſigning affidavit before ſworn to, penalty 100l.

XII. And be it further enacted by the authority aforeſaid, That all penalties and forfeitures created by this act, ſhall and may be ſued for and recovered by any perſon in any of his Majeſty's courts of law, by civil bill, or by bill, plaint, or information, in which no eſſoign, protection, or wager at law, or more than one imparlance ſhall be allowed, the whole amount thereof to be paid to the perſons ſuing for the ſame.

Penalties, how recovered.

XIII. And be it further enacted, That for ſupplying and continuing a ſufficient number of fit and able perſons to be truſtees for putting in execution the powers and truſts contained in this act, when and as often as any of the ſaid truſtees ſhall happen to die or reſign, the ſurviving or remaining truſtees, at a meeting to be convened by publick advertiſement in ſuch publick newſpapers in the city of Dublin, as any two or more of the ſaid truſtees ſhall appoint,

In caſe of death or reſignation how other truſtees are to be appointed.

A. D. 1788. Chap. 26.

point, and the ſaid truſtees, or any five or more of them aſſembled at ſuch meeting as aforeſaid, ſhall nominate, elect, and appoint a fit and able perſon, or fit and able perſons to be a truſtee or truſtees for carrying this act into execution, in the room and ſtead of ſuch perſon or perſons as ſhall ſo happen to die or reſign, and every new truſtee ſo nominated, elected, and appointed, ſhall have full power and authority to act, and do in all things relating to the premiſes, in as full, large, and ample manner, to all intents and purpoſes, as any of the truſtees hereby nominated and appointed.

XIV. And for the better attendance of the ſaid truſtees, be it enacted, That at every meeting of the ſaid truſtees, the ſecretary, or perſon acting as ſuch, ſhall enter down in the journal of their proceedings, the name of every truſtee attending at ſuch meeting, and the ſecretary, or other perſon acting as ſuch, ſhall regularly, and without delay, report to the ſaid truſtees the name of every truſtee who ſhall omit to attend any one of their meetings for the ſpace of twelve months, the place of every truſtee who ſhall have omitted to attend as aforeſaid, is hereby declared to be vacant, and a new truſtee ſhall be appointed in his ſtead, in like manner as is directed for the appointment of a truſtee in the room of any truſtee who ſhall happen to die or reſign, any thing herein contained to the contrary notwithſtanding.

Truſtee not attending for 12 months forfeits his place.

XV. And be it further enacted, That the receipt and expenditure of the ſaid ſeveral ſums hereby granted, ſhall be accounted for by the ſaid truſtees, before the commiſſioners of impreſt accounts, who are hereby required and empowered to examine and report upon in the ſame manner as is directed by law for the due accounting for any other publick money.

CHAP.

A. D. 1788.

CHAP. XXVII.

An Act to explain and amend the Laws relative to the Fiſheries on the Coaſts of this Kingdom.

WHEREAS by an act paſſed in the twenty-fifth year of his preſent Majeſty's reign, entitled, *An act for the further improvement and extenſion of the fiſheries on the coaſts of this kingdom*; it is enacted, That the commiſſioners of his Majeſty's revenue, or any three of them, may annually appoint by notice in the Dublin Gazette, on or before the firſt day of March, ſuch places to the ſouthward between Waterford and Galway, and to the northward between Waterford and Ballyraine, to be the general rendezvous for veſſels upon the bounty proceeding to the fiſhery, and it would tend to benefit the fiſhery if the ſaid powers given to the commiſſioners were extended: be it therefore enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That the ſaid commiſſioners ſhall have the like powers of appointing ſuch places between Galway and the Mullet, on the north weſt point of the county of Mayo, to be the general rendezvous for veſſels upon bounty proceeding on the fiſhery, as they ſhall think fit.

Recital of 25 G. 3. c. 35. ſ. 9.

The powers given to commiſſioners by 25 Geo. 3. to extend to places herein.

II. And be it further enacted, That in caſe of any riot or diſturbance on ſhore, where no ſufficient remedy is provided for immediately putting a ſtop thereto, or for enabling any juſtice or juſtices of the peace to make compenſation to the perſon or perſons who ſhall be aggrieved or injured thereby, by any law in being, that it ſhall and may be lawful for any juſtice or juſtices of the peace on complaint made on oath, to cauſe the perſon or perſons charged therewith to be brought before him or them, and to hear and determine in a ſummary way on the oath or oaths of one or more credible witneſs or witneſſes ſuch complaint, and on due proof thereof made to fine any ſuch perſon or perſons reſpectively in any ſum not exceeding forty ſhillings, to be levied by diſtreſs and ſale of his, her, or their goods, and to pay over the ſame to the party injured, and if no diſtreſs can be found for that purpoſe, to commit ſuch perſon or perſons to priſon for any time not exceeding

In caſe of riot juſtice of peace to order offender to be brought before him,

and to determine complaint, and fine offender 40s.

A. D. 1788.

ceeding one month, provided ſuch fine ſhall not be paid within that time.

on non-payment committed for one month.

III. And be it further enacted, That this act ſhall be deemed and taken to be a public act, and ſhall be judicially taken notice of as ſuch by all judges, juſtices, and other perſons without ſpecially pleading the ſame.

This a publick act.

CHAP. XXVIII.

An Act to continue and amend an Act paſſed in the Fifth Year of His late Majeſty's Reign, entitled, *An Act for repairing the Road leading from the Town of Newcaſtle in the County of Limerick, to the City of Limerick, and from thence to the City of Cork.*

5 G. 2. c. 22.

WHEREAS an act paſſed in the fifth year of the reign of his late Majeſty King George the ſecond, entitled, *An act for repairing the road leading from the town of Newcaſtle in the county of Limerick, to the city of Limerick, and from thence to the city of Cork:* and whereas the ſaid act, by an act paſſed in the nineteenth year of his ſaid late Majeſty, entitled, *An act to continue and amend an act* entitled, *An act for repairing the road leading from the town of Newcaſtle in the county of Limerick, to the city of Limerick, and from thence to the city of Cork,* was amended and further continued: and whereas the ſaid laſt mentioned act will expire at the end of the preſent ſeſſion of Parliament, but the ſame being found of general uſe, ought to be continued: be it therefore enacted by the king's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That the ſaid act ſhall continue and be in force for the term of two years from the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, and to the end of the then ſeſſion of Parliament, and no longer.

19 G. 2. c. 19.

19 Geo. 2. continued for 2 years.

II. And be it further enacted, That no gate or turnpike ſhall be erected by virtue of this or any former act, at any place nearer than one Engliſh mile to the town of Mallow, and that every horſe, mare, aſs, or mule laden with turf ſhall pay but half toll for all turf conſumed within the ſaid town of Mallow, any thing in this, or any former act contained to the contrary notwithſtanding.

No turnpike nearer than 1 Engliſh mile to town of Mallow, but half toll to be paid for turf conſumed in town of Mallow.

A. D. 1788.

CHAP. XXIX.

An Act for the better aſcertaining the Tithes of Hemp.

WHEREAS the aſcertaining the tithe of hemp hath by experience been found very uſeful and neceſſary be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, all and every perſon or perſons who ſhall ſow, or cauſe to be ſown, any hemp in any pariſh or place in the kingdom of Ireland, ſhall pay, or cauſe to be paid to every parſon, vicar, or impropriator of any ſuch pariſh or place yearly, and every year, the ſum of five ſhillings and no more, for each acre of hemp ſo ſown before the ſame be carried off the ground, and ſo proportionably for more or leſs ground ſo ſown, for the recovery of which ſum or ſums of money, the parſon, vicar, or impropriator, ſhall have the common and uſual remedy allowed of by the laws of the land; provided that this act, or any thing therein contained, ſhall not extend to charge any land diſcharged by any *modus decimandi*, ancient compoſition, or otherwiſe diſcharged of tithe by law.

Preamble.

5*s.* per acre tythe on hemp.

Proviſo as to land diſcharged by any *modus decimandi*, &c.

CHAP. XXX.

An Act for granting the ſeveral Sums therein mentioned, for certain Pious and Charitable Purpoſes.

WHEREAS by an act paſſed in this ſeſſion of parliament, entitled, *An act for granting unto his Majeſty, his heirs and ſucceſſors, an additional duty on wines, hides, beer, ale, and other goods and merchandizes therein mentioned, and for prohibiting the importation of all gold and ſilver lace, except of the manufacture of Great Britain, and of all cambricks, lawns, and glaſs, except of the manufacture of Great Britain, and France, and the French dominions in Europe, and of all hops, except of the growth of Great Britain, and the Britiſh plantations*, the ſum of ſixty-one thouſand

Chapter 1ſt of this ſeſſion.

A. D. 1788. Chap. 30.

one hundred and thirty eight pounds four ſhillings and eight pence farthing, was granted to be applied in ſuch manner as parliament ſhould direct, for the advancement of trade and manufactures, and the maintenance of hoſpitals, charities, and publick inſtitutions, and the further improvement of this kingdom, by building churches and other public works: be it therefore enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That the ſum of twenty nine thouſand one hundred and thirty eight pounds four ſhillings and eight pence farthing of the ſaid ſum of ſixty one thouſand one hundred and thirty eight pounds four ſhillings and eight pence farthing, be applied to the pious and charitable uſes herein after mentioned, that is to ſay, that the ſum of five thouſand pounds, part of the ſaid ſum of twenty nine thouſand one hundred and thirty eight pounds four ſhillings and eight pence farthing, be granted to the board of firſt fruits, for building new churches, and rebuilding old churches, in ſuch pariſhes as no publick divine ſervice has been performed in for twenty years laſt paſt; that the ſum of ten thouſand pounds, part of the ſaid ſum of twenty nine thouſand one hundred and thirty eight pounds four ſhillings and eight pence farthing, be given to the incorporated ſociety, as a full proviſion for ſupporting the proteſtant charter ſchools of this kingdom, for one year, to the twenty fifth day of March, one thouſand ſeven hundred and eighty nine; that the ſum of four thouſand one hundred and thirty-eight pounds four ſhillings and eight pence farthing, part of the ſaid ſum of twenty nine thouſand one hundred and thirty eight pounds four ſhillings and eight pence farthing, be given to the governors of the foundling hoſpital and work-houſe, towards enabling them to diſcharge the debts by them contracted for the uſe of that charity, and towards ſupporting their neceſſary expences; that the ſum of eight thouſand pounds, part of the ſaid ſum of twenty nine thouſand one hundred and thirty eight pounds four ſhillings and eight pence farthing, be given to the corporation for the relief of the poor in the city of Dublin, for the ſupport of the houſe of induſtry, in aid of the charitable contributions, for one year, to the twenty fifth day of March, one thouſand ſeven hundred and eighty nine; that the ſum of one thouſand pounds, part of the ſaid ſum of twenty nine thouſand one hundred and thirty eight pounds four ſhillings and eight pence farthing, be given to the governors of the Hibernian ſchool for the ſupport of that charity; and that the ſum of one thouſand pounds, the remainder of the ſaid ſum of twenty

29138l. 4s. 8½d. for pious and charitable uſes,

5000l. to board of firſt fruits,

10000l. to the incorporated ſociety,

4138l. 4s. 7½d. to the foundling hoſpital and work-houſe,

8000l. to the corporation for the relief of the poor,

1000l. to the Hibernian ſchool,

1000l. to Hibernian marine ſociety.

twenty nine thouſand one hundred and thirty eight pounds four ſhillings and eight pence farthing, be given to the Hibernian marine ſociety, towards ſupporting the ſaid charity. A. D. 1788.

II. And be it enacted, That the ſaid ſeveral ſums by this act granted, be paid by the vice-treaſurer or vice-treaſurers, receiver general or receivers general of this kingdom, his or their deputy or deputies, without any further or other warrant to be ſued for, had, or obtained in this behalf.

CHAP. XXXI.

An Act for the Amendment of the Law in certain Particulars therein mentioned.

WHEREAS it hath been holden that bills of exceptions taken to the opinion of a judge at *niſi prius*, are not examinable in the court in which the action is brought, and can only be examined upon a writ of error brought in a ſuperior court, whereby the party offering ſuch bill of exceptions is ſubject to great delay and coſts: be it therefore enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That it ſhall be ſufficient if the judge to whom ſuch bill of exceptions ſhall be tendered ſign the ſame, and that it ſhall not be neceſſary for him to put his ſeal thereto, and that ſuch bill of exceptions ſo ſigned ſhall remain with the clerk of *niſi prius*, and be incorporated in the *poſtea*, and be returned therewith to the court in which the action is brought, which court ſhall have authority to examine the ſame, and give judgment thereon, or make ſuch order, either by arreſting the judgment, granting a *venire facias de novo*, or otherwiſe, as ſhall be agreeable to juſtice.

Preamble.

Sufficient for judge to whom bill of exceptions is tendered to ſign ſame, without ſealing, to remain with clerk of *niſi prius*, &c. as herein.

II. And whereas great inconveniencies ariſe to defendants in actions brought againſt them by plaintiffs delaying the tryal of cauſes after iſſue joined between the parties: be it enacted by the authority aforeſaid, That where any iſſue is or ſhall be joined in any action or ſuit at law, in any of his Majeſty's courts of record, and the plaintiff or plaintiffs ſhall neglect to bring ſuch iſſue to be tried, according to the courſe of ſuch court reſpectively, it ſhall be lawful for the judges of the ſaid courts reſpectively, upon motion made in open court by the defendants in ſuch action, or one of

Where iſſue joined and plaintiff neglects as herein, judge may give judgment, &c. herein,

A. D. 1788.

of them, if there be more than one, due notice having been given thereof, to give the like judgment, and award costs in every such action or suit, as in cases of non-suit, unless the said court shall, upon just cause and reasonable terms, allow any further time or times for the tryal of such issue; and if the plaintiff or plaintiffs shall neglect to try such issue within the time so allowed, then the court shall proceed to give judgment, and award costs to such defendant as in case of a non-suit.

unless further time allowed.

CHAP. XXXII.

An Act to repeal an Act passed in the Twenty-eighth Year of the Reign of King Henry the Eighth, entitled, *An Act of Appeals, and to enable the Lord Chancellor, Lord Keeper, or Lords Commissioners for the Custody of the Great Seal of this Kingdom, for the Time being, to issue Commissions of Appeal from the Courts of the Arch-Bishops within the same.*

Preamble.

WHEREAS it is expedient that an act passed in this kingdom in the twenty eighth year of the reign of king Henry the eighth, entitled, *An act of appeals*, should be repealed, and that provision should be made for issuing commissions of appeal from the courts of the arch-bishops of this realm; be it enacted by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons in this present Parliament assembled, and by the authority of the same, That the said recited act be, and the same is hereby repealed, and for lack of justice at or in any the courts of the arch-bishops of this realm.

25 of Hen. 8th. c 6. repealed.

II. Be it enacted by the authority aforesaid, That it shall and may be lawful to the parties grieved, to appeal to the King's Majesty, his heirs and successors, in his and their court of chancery in this kingdom, and that upon every such appeal a commission shall be directed, under the great seal of this kingdom, to such persons as shall be named by the King's most excellent Majesty, his heirs or successors, in his or their said court of chancery, to hear and definitely determine such appeals, and the causes concerning the same, and in such form as hath been used in this realm on appeals to the King's Majesty, in his said court of chancery, which commissioners so by the King's most excellent Majesty, his heirs or successors, to be named or appointed, shall have full power

Appeal to court of chancery.

commission to hear appeals.

A. D. 1788.

and authority to hear and definitely determine every ſuch appeal, with the cauſes and all circumſtances concerning the ſame, and that ſuch judgment and ſentence as the ſaid commiſſioners ſhall make and decree in and upon any ſuch appeal, ſhall be good and effectual, and alſo definitive, and no further appeals to be had or made from the ſaid commiſſioners for the ſame; and if any perſon or perſons at any time after the paſſing of this act, ſhall provoke or ſue any manner of appeals of what nature or condition ſoever they be, to the derogation or let of the due execution of this act, or contrary to the ſame, every ſuch perſon or perſons ſo doing, their aiders, counſellors, and abettors, ſhall incur the pains and penalties of premunire, ſpecified and contained in the act made in the realm of England, in the ſixteenth year of the reign of king Richard the ſecond, againſt ſuch as ſue to the court of Rome againſt the king's crown and prerogative royal.

commiſſioners decree definitive,

perſons after paſſing of this act ſuing appeals, ſubject to penalties of præmunire,

16 R. 2. Eng.

III. And be it declared and enacted by the authority aforeſaid, That all commiſſions which have heretofore iſſued upon appeals to the King's Majeſty, or his predeceſſors, in his or their court of chancery of this realm, and all proceedings had under, and by virtue of the ſame, ſhall be deemed valid and effectual to all intents and purpoſes whatſoever.

All commiſſions upon appeals heretofore valid.

CHAP. XXXIII.

An Act for the further Amendment of the Law relative to the Regiſtering of Freeholders.

WHEREAS ſeveral perſons having freeholds of the yearly value of ten pounds, and under the yearly value of one hundred pounds, are ſtill unregiſtered: be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That no perſon whoſe freehold is of the clear yearly value of ten pounds, and who ſhall not have regiſtered the ſame, previous to the paſſing of this act, in manner preſcribed by the laws now in force reſpecting the ſame, ſhall be precluded from voting at any election for a member or members to ſerve in parliament, which ſhall be held before the twenty fifth day of March, one thouſand ſeven hundred and eighty nine, on account of his not having regiſtered the ſame.

Freeholders of 10l. per annum, not regiſtered before the paſſing of this act, not excluded from voting before 25th March, 1789.

A. D. 1788.

Before 25 March, 1789, not neceſſary to inſert the words one hundred pounds in place of ten pounds.

II. And be it further enacted, That whenever the freeholder's oath ſhall be adminiſtered to any ſuch perſon offering his vote at any election for a member or members to ſerve in Parliament, to be held before the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, it ſhall not be neceſſary for ſuch perſon to inſert in the ſaid oath the words, one hundred pounds, in the place of the words, ten pounds; any law to the contrary notwithſtanding.

CHAP. XXXIV.

An Act for more effectually preventing Frauds againſt His Majeſty's Revenue, and for continuing and amending the ſeveral Acts of Parliament therein mentioned.

Recital of inſufficiency of documents,

WHEREAS it is neceſſary for preventing frauds in his Majeſty's duties of cuſtoms and excife, and the more effectually collecting the ſame, that ſome further proviſions be made: and whereas it often happens, that perſons who have in their poſſeſſion goods and merchandize ſubject to either import or inland duty, cannot, upon examination thereof by the officers of his Majeſty's revenue, produce documents to ſuch officers, ſufficient to ſhew that the duties due and payable upon the whole of ſuch goods were paid; and whereas it often happens, that ſuch officers cannot diſtinguiſh which part of the particular ſpecies of goods, the whole of which are not covered as aforeſaid, have paid duty, and upon ſeizing the ſurplus of ſuch goods often leave behind the goods that were run, and ſeize that part of ſuch goods as have paid duty: be it therefore enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That where any perſon or perſons have any goods or merchandize exceeding the quantity for which ſuch perſon or perſons ſhall produce vouchers, to ſhew that duty was paid for the ſame, it ſhall and may be lawful to and for the officer or officers, who ſhall examine ſuch goods, to ſeize out of any part of the ſame, a quantity equal to that for which no cover was produced, and the ſame ſhall be deemed and taken as the goods and merchandize for which there was not any voucher produced to ſhew that duty was paid for the ſame, any law to the contrary notwithſtanding.

when vouchers not produced, a quantity equal to that for which no voucher is produced, may be ſeized.

II. And

II. And be it further enacted, That it ſhall and may be lawful to and for the chief commiſſioners of his Majeſty's cuſtoms or exciſe, or any one of them, or for the collector, or in his abſence, the chief officer of the port, to place one or more officer or officers, not exceeding two in number, on board any ſhip or veſſel, in which there ſhall be laden for exportation any goods or merchandize entitled to drawback of the duties paid or payable on the importation thereof, or to bounty on the ſame being exported, and that the maſter or other perſon having the charge or command of ſuch ſhip or veſſel, ſhall provide ſuch officer or officers with beds or hammocks to reſt or ſleep in under the deck of ſuch ſhip or veſſel, and ſhall alſo provide ſuch officer or officers with ſufficient food during the whole of ſuch voyage, and ſhall land ſuch officer or officers at the port or place which ſuch ſhip or veſſel cleared out for, and if any ſuch maſter or other perſon having the command of ſuch ſhip or veſſel, ſhall neglect or refuſe to ſupply ſuch officer or officers with beds and food in manner aforeſaid, he ſhall forfeit the ſum of five hundred pounds.

Commiſſioners of exciſe, &c. may place 2 officers in any ſhip as herein,

maſter of veſſel to provide beds,

and land ſuch officers at port for which cleared out,

penalty 500l.

III. And whereas by ſeveral laws heretofore made in this kingdom, ſhips or veſſels having on board goods or merchandizes of certain deſcriptions, and in certain packages, are liable to forfeiture, together with ſuch goods and merchandize, if ſuch ſhips or veſſels ſhall be found in any port, harbour, haven, river or creek in this kingdom, or within four leagues of the ſhore thereof, ſave only and except in caſe of unavoidable neceſſity and diſtreſs: and whereas ſhips and veſſels, with ſuch goods and merchandize on board them, frequently come into the ports, harbours, havens, rivers or creeks of this kingdom, or within four leagues of the ſhore thereof, either in real or pretended diſtreſs, and after they ſo come in as aforeſaid, ſmuggle the whole, or part of their cargoes: be it further enacted, That if any ſhip or veſſel ſhall come into any port, harbour, haven, river or creek of this kingdom, or hovering, lying to, or at anchor within four leagues of the ſhore thereof, with any ſuch goods or merchandize as aforeſaid on board, and that any of ſuch goods or merchandize by means whereof ſuch ſhip or veſſel is ſubject to forfeiture by any law or laws of force in this kingdom, ſhall be landed in any part of this kingdom, the ſhip or veſſel, from on board of which ſuch goods or merchandize ſhall be ſo landed, together with all her guns, tackle, furniture, ammunition and apparel, ſhall be forfeited, as alſo the remainder of the cargo of ſuch ſhip or veſſel of ſuch deſcriptions, and in ſuch packages as aforeſaid, notwithſtanding ſuch ſhip or veſſel

Frauds by pretended diſtreſs,

if goods prohibited to be landed, are landed from any veſſel, tho' forced into this kingdom by unavoidable neceſſity, or within 4 leagues of ſhore thereof, goods and veſſel forfeited.

was forced into this kingdom, or hovering, lying to, or at anchor within four leagues of the ſhore thereof, by unavoidable neceſſity and diſtreſs.

Informations when filed for any penalty againſt maſter of veſſel, ſuch veſſel may be detained till penalty paid or ſecured as herein,

IV. And be it further enacted, That in all caſes where an information ſhall be filed for any penalty, which is or ſhall be impoſed by any law on the maſter or mate of any ſhip or veſſel, for any breach of any ſuch law, committed during the time he acted as maſter or mate of any ſuch veſſel, it ſhall and may be lawful for the officers of his Majeſty's revenue, or any of them, to detain the ſhip or veſſel, of which ſuch perſon or perſons, againſt whom any ſuch information ſhall be filed, is maſter or mate, until the penalties to which they ſhall become liable ſhall be paid, or ſecurity given for the payment thereof, by recognizance to his Majeſty in double the penalty with which ſuch perſon ſhall be ſo charged before the chancellor or one of the barons of the court of exchequer, or before ſuch other perſon or perſons as they or any of them ſhall appoint by commiſſion to be iſſued out of the ſaid court of exchequer, conditioned to pay the ſaid penalty wherewith ſuch maſter or mate is charged, in caſe he ſhall be adjudged to pay the ſame, and thereupon the ſaid barons ſhall award a writ of delivery for ſuch ſhip or veſſel.

writ of delivery granted when ſecurity given.

On acquittal recognizances vacated.

V. Provided always, That upon acquittal of ſuch perſon charged as aforeſaid, by the chief commiſſioners of the revenue, or their ſub-commiſſioners in their ſeveral and reſpective diſtricts, or by the commiſſioners of appeal, in caſe an appeal ſhall be brought, and due proof made thereof before the chancellor or any of the barons of the ſaid court of exchequer, and notice given to his Majeſty's attorney general for the time being; that then the ſaid chancellor, or any of the barons of the ſaid court of exchequer, ſhall and may, and they are hereby required and directed to order the ſaid recognizance to be vacated.

Proceedings to be remanded till merit of caſe be tried.

VI. And whereas, where there are appeals brought from judgments of the chief commiſſioners or ſub-commiſſioners of exciſe in this kingdom, it ſometimes happens that the merits have not been tried by ſuch chief commiſſioners or ſub commiſſioners of exciſe, where by law ſuch merits ought to have been tried, and it would be convenient that ſuch cauſes ſhould be remanded: be it therefore enacted, That it ſhall and may be lawful to and for ſuch commiſſioners for appeals, to remand the proceedings in every ſuch caſe to the chief commiſſioners or ſub-commiſſioners of exciſe, to the end that the merits of every ſuch caſe may be duly tried.

Commiſſioners of appeals not to

VII. And be it enacted, That the ſaid commiſſioners for appeals ſhall be, and they are hereby prohibited from abating or mitigat-

ing any fine, penalty, or forfeiture, which ſhall be adjudged againſt any perſon by the ſaid chief commiſſioners or ſub-commiſſioners of exciſe, for any breach of the laws relating to his Majeſty's revenue, or any of them.

abate penalty, adjudged by commiſſioners of exciſe.

VIII. And whereas it has frequently happened, That the officers of the revenue have been prevented by force from removing goods and merchandize ſeized by them, from the place where they have been actually ſeized, to the exciſe office of the diſtrict in which ſuch ſeizure has been made, and it has been found impoſſible to convey ſuch goods to the exciſe office of ſuch diſtrict: be it enacted, That it ſhall and may be lawful to convey all goods or merchandize, which have been, or ſhall at any time after the paſſing of this act, be ſeized for a breach of any law of force in this kingdom, relating to his Majeſty's revenue, from the place where they ſhall have been actually ſeized, to the exciſe office in the next neighbouring diſtrict to which ſuch goods can with ſafety be conveyed.

Officers may remove goods ſeized, to next exciſe office.

IX. And be it further enacted, That it ſhall and may be lawful to and for the commiſſioners or ſub-commiſſioners of exciſe for the diſtrict into which ſuch goods and merchandize have been, or may be as aforeſaid taken and conveyed under ſeizure, to hear, try, and determine the legality of ſuch ſeizure, and give judgment and award execution thereon, as fully to all intents and purpoſes, and with ſuch powers as if ſuch ſeizure had been made within their particular diſtrict, any law to the contrary notwithſtanding.

Commiſſioners, &c. of exciſe, may determine legality of ſeizure of goods brought into their diſtrict.

X. Provided always, and be it enacted, That in every ſuch caſe a ſeizing note ſhall be lodged, as well in the exciſe office of the diſtrict in which ſuch ſeizure ſhall have been actually made, as in the exciſe office of the diſtrict into which ſuch goods ſhall be taken and conveyed; and in caſe a claim ſhall be made, notice ſhall be given to the perſon who ſhall ſo claim, of the time and place when and where ſuch trial ſhall be had, twenty one days at the leaſt before the day appointed for ſuch trial.

A ſeizing note to be lodged as herein,

notice of trial to be given to claimant.

XI. And be it further enacted, That all periſhable goods and commodities, which ſhall be ſeized by any of the officers of his Majeſty's revenue, or other perſon or perſons, ſhall and may be ſold at any time after the ſeizure thereof, by order of the chief commiſſioners of exciſe, or any three or more of them, whether ſuch goods ſhall have been claimed or not, and the produce ariſing by and from ſuch ſale, ſhall be accounted for and paid to ſuch perſon and perſons reſpectively as ſhall be by law entitled thereto, in ten days after the time given by law for appealing ſhall be elapſed, or in caſe of any appeal, in ten days after the determination of

Periſhable goods may be ſold, tho' claimed,

produce paid as herein.

A. D. 1788. Chap. 34.

ſuch appeal, and the produce ariſing by or from ſuch ſale, and paid to the perſon or perſons entitled thereto, ſhall be in full ſatisfaction for the goods ſo ſeized.

XII. Provided always, that nothing herein contained ſhall extend, or be conſtrued to extend to bar the owner of ſuch goods from any action for the wrongful ſeizure or detention thereof.

Porters,

XIII. And whereas, numbers of idle and diſorderly perſons daily frequent the cuſtom-houſe quay of the port of Dublin, under pretence of plying and acting as porters on the ſame, by which the property of individuals has in many inſtances been purloined: be it enacted, That it ſhall not be lawful for any perſon whatſoever, to ply or act as a porter on the cuſtom-houſe quay of the port of Dublin, or in the ſtores of ſaid cuſtom-houſe, until ſuch perſon ſhall be firſt approved of by the ſurveyors of the ſaid quay or ſtores, or any one of them, and receive in teſtimony of ſuch approbation a badge from the ſurveyor approving of ſuch perſon, ſignifying ſuch approbation, which badge ſhall be delivered to every ſuch perſon without fee or reward, and if any perſon ſhall ply or act as a porter on ſaid quay, or in ſaid ſtores until badged and approved of as aforeſaid, ſuch perſon ſhall forfeit the ſum of five pounds, and in default of payment of ſaid ſum, he ſhall be impriſoned for one month, without bail or mainprize.

porters not to ply on cuſtom-houſe quay of Dublin, unleſs badged as herein,

penalty 5l. or in default, impriſoned for 1 month.

XIV. And be it further enacted, That the owners of all gabbards, boats, wherries, and other veſſels not required by law to be regiſtered, belonging to any port or place in this kingdom, ſhall on or before the twenty-fourth day of June, one thouſand ſeven hundred and eighty-eight, paint, or cauſe to be painted in white or yellow Roman letters, of length not leſs than three inches upon a black ground, on ſome conſpicuous part of the ſtern of ſuch gabbard, boat, or other veſſel, provided there ſhall be ſufficient ſpace for that purpoſe, but if not, then in letters as large as the ſpace will admit, the name of ſuch gabbard or boat, the name of the port or place to which ſhe belongs, and the name and ſurname of the owner or owners of ſuch gabbard or boat, and in default thereof ſuch gabbard or boat, with all her tackle and furniture ſhall be forfeited, and may be ſeized by any officer of the revenue.

Unregiſtered boats, &c. to be painted on ſtern as herein,

in default, boat, &c. forfeited.

XV. And be it further enacted, That no ſpirits, wines, tea, coffee, china, or muſlin, which ſhall have been removed from the port or place of importation, or from any other port or place in this kingdom, to any other port or place in the ſame, ſhall be again returned or ſent back to ſuch port or place from whence the ſame was or were before removed, upon any pretence whatſoever,

Spirits, wines, &c. not to be returned to place from whence removed, without certificate as herein,

without leave being firſt had and obtained for that purpoſe from the commiſſioners of his Majeſty's revenue, or any one or more of them, and for which a ſpecial certificate ſhall be granted to accompany the ſame, in ſuch manner and form as the ſaid commiſſioners reſpectively ſhall think proper, upon pain of forfeiture thereof, together with the horſes, cattle, carriages, ſhips, veſſels or boats made uſe of in the removing or conveyance of the ſame.

or goods, horſes, &c. forfeited.

XVI. And be it further enacted, That every collector, who ſhall grant a licenſe to any perſon to deal in exciſeable goods, ſhall at the time of granting ſuch licenſe, give the perſon obtaining the ſame, a certificate thereof, which certificate ſhall, at every time the perſon or perſons ſo licenſed to deal in exciſeable goods, ſhall purchaſe any ſuch goods from any importer thereof, be produced to ſuch importer, who ſhall endorſe on ſuch certificate the quantity and quality of ſuch goods, the marks, numbers, and weights thereof, and if ſpirits, the degrees of ſtrength of the liquor in each caſk, the place where, and time when, and the name of the ſhip in which the ſame was imported, and the time when the duty thereon was paid, and the name of the perſon to whom the ſame ſhall be ſold, and the time of ſuch ſale, and ſuch importer, or his known clerk, ſhall ſign ſuch endorſement, and the ſaid certificate, with ſuch endorſement as aforeſaid, ſhall be produced to the proper officer for granting a permit for ſuch exciſeable goods; and ſuch officer ſhall at the time of granting every ſuch permit, ſpecify in ſuch endorſement the date and number of the permit, and the place where the ſame ſhall be granted, and ſign his name thereon; and if on an examination, by any officer of the revenue, ſuch endorſement ſhall be found to be a falſe return, and not correſponding with the goods ſo examined, all ſuch goods ſhall be ſeized and forfeited, together with the caſks or packages containing the ſame.

Collector granting licenſe, to give a certificate thereof, to be produced to importer, who ſhall endorſe it as herein,

endorſement to be ſigned by importer or clerk,

and produced to officer of permits, who is to ſpecify in endorſement as herein;

if endorſement a falſe return, goods ſeized.

XVII. And be it enacted, That every retailer, or perſon dealing in exciſeable goods, as often as he or ſhe ſhall purchaſe ſuch goods from any importer thereof, ſhall on their arrival to the place of their deſtination, or within twenty-four hours after, give notice thereof in writing to the proper officer, who is hereby authorized and required to repair immediately thither and examine ſaid goods, with the merchant's endorſement on the back of the retailer's certificate, and if they ſhall agree, the officer ſhall take ſaid goods into his general ſtock, and ſuch retailer ſhall be entitled to credit for the ſame, as goods legally imported, and in caſe any retailer, or dealer in exciſeable goods, ſhall neglect or refuſe to give ſuch officer ſuch notice as aforeſaid, or ſhall refuſe to produce his certificate as often as he ſhall be required by ſuch officer ſo to do, then, and in every ſuch

Retailers to give notice of goods purchaſed to officer,

who is to compare ſaid goods with merchants endorſement;

if correct, credit given as legally imported;

retailer not giving notice, &c. forfeits goods, and 20l. for each offence.

such cafe the goods, and the caſks or packages containing the ſame, ſhall be forfeited, and ſuch retailer ſhall forfeit the ſum of twenty pounds for every ſuch offence.

Account of retailers ſtock to be kept by officer,

XVIII. And be it further enacted, That ſuch officer ſhall take ſtock on all retailers of exciſeable goods, and ſhall keep a true and full account thereof, in a book to be by him kept for that purpoſe, and on every viſit he is hereby required to give ſuch retailer an exact copy of the ſtock ſo by him taken, and to enter the ſame in a certificate book, to be kept by ſuch retailer for that purpoſe; and in all caſes where a permit ſhall be neceſſary for the ſubſequent removal of any goods, the retailer ſhall produce to the permitting officer the ſaid certificate book, and oppoſite to the officer's account of ſtock, ſaid retailer ſhall enter the quantity and quality of the goods to be permitted, to whom and where ſent, and the ſame ſhall be ſigned by ſuch retailer or his known clerk; and if it ſhall appear that any fraud was committed, to the prejudice of his Majeſty's revenue, by ſuch retailer or his clerk, ſuch retailer ſhall be accountable for the ſame as his own act; and every ſuch retailer ſhall, at the expiration of his licenſe, deliver up his ſtock and permit certificate book to the proper officer appointed to keep ſtock on him as aforeſaid, or in default thereof, ſhall forfeit the ſum of one hundred pounds.

copy thereof to be entered in retailer's certificate book,

when permit of removal neceſſary, retailer to do as herein;

if fraud committed, retailer accountable,

on expiration of licenſe, ſtock and certificate book to be delivered up, in default, penalty 100l.

Permits granted to convey goods to the city of Dublin or within 2 miles of caſtle of Dublin, to be lodged in permit office,

XIX. And be it further enacted, That when any home-made ſpirits, or other exciſeable goods or commodities, ſhall be conveyed upon permit to the city of Dublin, or to any place within two miles of the caſtle of Dublin, or from any place in the city of Dublin, or within two miles of the caſtle of Dublin, to any other place in the ſaid city, or within two miles of the ſaid caſtle, the permit or permits, under which the ſame have been ſo conſigned, ſhall be lodged in the proper permit office in the city of Dublin, within twenty-four hours; or in caſe a Sunday, Chriſtmas-day, or Good-Friday ſhall intervene, then in forty-eight hours after the arrival of ſuch goods and commodities, or after the expiration of the time limited in ſuch permit; and thereupon a certificate ſhall be given from the ſaid office to the perſon ſo bringing the ſaid permit, importing that the ſaid permit was lodged in the ſaid office, which certificate ſhall contain in the body thereof a copy of the ſaid permit, and the day of granting ſuch certificate, which certificate ſhall protect the ſaid goods and commodities, as effectually as the ſaid permit would have done, had not the ſame been lodged in the ſaid office; and permits may be renewed upon the ſaid certificate from time to time, in the ſame manner as they might have been

at times herein;

certificate to be given from permit office as herein,

certificate as effectual as permit,

permits may be renewed.

been renewed upon the ſaid permit, if this act had never been made.

Aqua vitæ, &c. in poſſeſſion of any perſon 24 or 48 hours reſpectively, after arrival, without certificate, forfeited, with packages, &c.

XX. And be it further enacted, That if any *aqua vitæ*, ſtrong waters or ſpirits made or diſtilled in this kingdom, and ſent immediately from any diſtiller, or any other exciſeable goods or commodities whatſoever, ſhall from and after the firſt day of June, one thouſand ſeven hundred and eighty-eight, be found in the poſſeſſion of any perſon or perſons, for the ſpace of twenty-four hours, or forty-eight hours reſpectively as aforeſaid, after the arrival of ſuch goods and commodities, and after the expiration of the time limited in the permit or let-paſs by which the ſaid *aqua vitæ*, ſtrong waters, and ſpirits, or other exciſeable goods and commodities, were carried and conveyed to the place to which they ſhall have been ſent or directed, unleſs ſuch perſon or perſons ſhall have obtained and ſhall produce ſuch certificate as aforeſaid, the ſame ſhall be forfeited, and it ſhall and may be lawful to and for any officer of his Majeſty's revenue to ſeize ſuch *aqua vitæ*, ſtrong waters, or other exciſeable goods and commodities, together with the packages, caſks and veſſels in which the ſame ſhall be contained.

Diſtillers to keep ſpirits in ſtores adjoining diſtillery, if diſtillery within 2 miles of caſtle of Dublin, ſpirits to be kept in veſſels of not leſs than 100 gallons each, in other parts, in veſſels not leſs than hogſheads, caſks, &c. to be kept convenient for gauging, &c. penalty 20l.

XXI. And be it further enacted, That every diſtiller ſhall keep his, her, or their ſpirits together in a ſtore or ſtores, in or adjoining to his, her, or their diſtillery or diſtilleries, and every diſtiller, whoſe diſtillery is or ſhall be ſituated in the city of Dublin, or within two miles of the caſtle of Dublin, ſhall ſtore or keep his, her, or their ſpirits in caſks of the content of not leſs than one hundred gallons each, and every diſtiller, whoſe diſtillery is or ſhall be ſituated in any other part of this kingdom, ſhall ſtore or keep his, her, or their ſpirits in caſks not leſs than hogſheads; and every diſtiller, and every retailer of ſpirits, ſhall place and keep all their caſks and veſſels, in which any ſpirits ſhall be ſtored or kept, in convenient ſituations with their bungs or altitudes eaſy of acceſs, and in ſuch manner that the gaugers and other officers of exciſe may readily and effectually take the gauge thereof, and every ſuch diſtiller and retailer ſhall forfeit the ſum of twenty pounds for every default or neglect in any of the ſaid reſpective caſes.

Ticket not be taken off caſk 'till viewed,

XXII. And whereas frauds have been committed by perſons to whom home-made ſpirits have been conveyed in caſks, to the heads of which tickets are by law to be affixed or faſtened, by removing the ſpirits ſo conveyed into ſtore caſks, and ſending away the caſks in which ſuch ſpirits had been conveyed, with the tickets remaining thereon, before the ſame were examined by any officer of the revenue, for preventing of which; be it enacted, That in all caſes where a ticket

A. D. 1788. Chap. 34.

ticket is by law directed to be affixed or faſtened to the head of any caſk containing *aqua vitæ*, ſpirits or ſtrong waters, upon the carriage thereof, the ſpirits ſo conveyed ſhall be kept and remain in ſuch caſk, and the ticket ſhall be kept faſtened thereto until ſuch caſk ſhall be examined by the proper officer of exciſe, or, in default thereof, the perſon to whom ſuch ſpirits were ſo conveyed, ſhall forfeit the ſum of five ſhillings for each and every gallon of the ſpirits which ſhall appear, by the permit for conveying the ſame, or by the ticket affixed to ſuch caſk, to have been contained therein.

Penalty as herein.

Licenſes may be granted for ſtills of 200 gallons.

XXIII. And be it further enacted, That the chief commiſſioners of his Majeſty's revenue may, until the twenty-fourth day of June, one thouſand ſeven hundred and eighty-nine, grant licenſes for keeping any ſtill or ſtills, which ſhall be of a content not leſs than two hundred gallons each, any thing in any former act to the contrary notwithſtanding.

Strong beer not to be retailed without licenſe,

XXIV. And be it further enacted, That from and after the twenty-fourth day of June, one thouſand ſeven hundred and eighty-eight, no perſon ſhall exerciſe the trade of a common or retailing brewer of ſtrong beer or ale in any part of this kingdom, unleſs ſuch perſon ſhall have obtained a licenſe for that purpoſe, under the hands of the chief commiſſioners of his Majeſty's exciſe, or any three of them; and if any perſon ſhall, from and after the ſaid twenty-fourth day of June, one thouſand ſeven hundred and eighty-eight, exerciſe the trade of a common or retailing brewer of ſtrong beer or ale, without ſuch licenſe firſt had and obtained, he, ſhe, or they ſhall forfeit one hundred pounds for every month he, ſhe, or they ſhall ſo exerciſe ſuch trade as aforeſaid.

penalty, 100l. for every month.

Oath to be taken by retailing brewer.

XXV. And be it enacted, That every common or retailing brewer of ſtrong beer or ale ſhall, at or before the time he or ſhe ſhall be ſo licenſed as aforeſaid, take an oath, or if a quaker, make an affirmation to the following effect:

I A. B. do ſwear (or if a quaker do affirm) that I will carry on the trade or buſineſs of a brewer of ſtrong beer or ale, truly, faithfully, and honeſtly, to the beſt of my ability, knowledge and ſkill, and that I will not practiſe, or knowingly ſuffer to be practiſed by any perſon employed by me, any kind of impoſition or fraud in making, brewing, or ſelling the ſame; and that not leſs than ſix ſtones and a half of malt, and two pounds of merchantable hops, which have not been uſed before with my knowledge or conſent, ſhall be made uſe of

of in making and brewing each barrel of ſtrong beer or ale, except that ſpecies of ſtrong beer called porter, which ſhall be brewed and ſold by me, or for my uſe, ſuch barrel to be computed at thirty-two gallons, and that I will not enter into any combination with any perſon or perſons to lower the quality of ſtrong beer or ale, during the time I ſhall carry on the ſaid trade under the licenſe to be granted to me; and that I will not give, or ſuffer to be given, any gift, allowance, or perquiſite whatſoever, to any retailer of ſtrong beer or ale, as a compenſation for the expence of carriage, or in any other way, ſo as in any manner directly or indirectly to lower the price of the liquor, and that I will not lend any ſum or ſums of money, to any retailer of beer, or to any perſon for the uſe or benefit of ſuch retailer.

Which oath or affirmation if ſworn or made in Dublin, ſhall be taken before one of the chief commiſſioners of the revenue, or, if in the county, before the collector, or one of the ſub-commiſſioners of the diſtrict in which ſuch brewer ſhall live or reſide, which oath or affirmation every ſuch chief commiſſioner, collector, and ſub-commiſſioner is hereby empowered to adminiſter.

License, how long to remain in force.

XXVI. And be it further enacted, That ſuch licenſe as aforeſaid, ſhall remain in force ſo long as the perſon or perſons thereby licenſed, ſhall for his, her, or their own ſole profit, uſe and benefit, carry on the buſineſs of a brewer or brewers, at the brewery to be mentioned in ſuch licenſe, and no longer.

Brewer guilty of offence againſt revenue laws forfeits licenſe.

XXVII. And be it further enacted, That if any perſon, who ſhall be ſo licenſed to carry on the trade of a brewer as aforeſaid, ſhall be convicted of having violated any of the regulations which, by the ſaid oath, he is bound to obſerve; or if any ſuch perſon ſhall be proſecuted for any penalty for any offence againſt any regulation reſpecting the making or brewing of ſtrong beer, or the dealings of ſuch perſon in the trade of a brewer, and which are enjoined by any of the laws of this kingdom relating to his Majeſty's revenue, and be thereof convicted, it ſhall and may be lawful for the chief commiſſioners, or any three of them, to revoke and annul the licenſe granted to ſuch perſon or perſons, and to refuſe a new licenſe to any ſuch perſon or perſons to carry on the ſaid trade.

Shebeen ale, if ſeized may be ſold,

XXVIII. And be it further enacted, That all ale called ſhebeen, which ſhall be ſeized by any officer of his Majeſty's revenue, for any offence againſt any of the revenue laws of this kingdom, ſhall and may be ſold at any time after the ſeizure thereof, and if the

A. D. 1788. Chap. 34.

same shall be claimed by the owner thereof, and such ale shall be adjudged not subject to seizure, the claimant shall be paid for such ale so much money as the produce arising from such ale amounted to, provided a proper permit be produced for the malt of which such ale was made.

if claimed, and not subject to seizure, ale to be paid for, if permit produced for the malt.

XXIX. And be it further enacted, That no drawback, or allowance of the duty payable upon any malt shall be made to any brewer, whose brewery shall be situated in any part of the county of Cork, within the districts of the excise offices of Mallow, Youghal, Baltimore, and Kinsale, upon any strong beer or ale, made or brewed after the twenty-fourth day of June, one thousand seven hundred and eighty-eight, and which shall be sold to any retailer, unless like proof shall be made as is required to be made on obtaining such drawback or allowance within the district of the excise office of Cork, by an act of Parliament passed in the twenty-seventh year of his Majesty's reign, entitled, *An act for the better collection of his Majesty's revenue, and for the continuation and amendment of the several laws heretofore made for that purpose.*

Drawbacks, none allowed to brewers in the county of Cork, within districts as herein, after 24 June, unless proof made as herein.

XXX. And be it further enacted, That every common brewer and retailing brewer, whose brewery shall not be situated in any part of the county of Cork, and who shall sell to any retailer of strong beer or ale within any part of the county of Cork, any strong beer or ale, shall, before he shall send any such strong beer or ale to any such retailer, declare to the collector of the district in which his or her brewery shall be situated, his or her intention so to do, and shall take and subscribe an oath, or if a quaker, a solemn affirmation, in the presence of such collector, who is hereby authorized and empowered to administer the same, or in the presence of any officer empowered to administer oaths relating to the revenue, that he or she will not sell or deliver any strong beer or ale to any retailer within any part of the county of Cork, without being paid actually in money, at or before the delivery thereof, a price not less than twenty-two shillings for every barrel of strong beer, and eighteen shillings and four pence for every barrel of ale of thirty-two gallons each, without any deduction, allowance, or abatement whatsoever, or without having given or promised to give any allowance or gratuity, in money or otherwise, save only one gallon on every barrel of forty-two gallons, or two gallons on every hogshead, and also such money for carriage as is allowed by law.

Requisites to be performed by brewer not in the county of Cork,

Oath,

XXXI. And be it further enacted, That if any strong beer or ale shall be conveyed from any brewery, not situated within the

Strong beer or ale sent from

county of Cork, to any retailer within the ſaid county, and that the owner or owners of ſuch brewery, from which the ſame ſhall be conveyed ſhall not have taken ſuch oath or affirmation as aforeſaid, then, and in every ſuch caſe, all ſuch ſtrong beer or ale, and the caſks in which it ſhall be contained, ſhall be forfeited, and ſhall and may be ſeized, and the brewer or brewers, from whoſe brewery ſuch ſtrong beer or ale ſhall have been ſent, ſhall forfeit five pounds, for every caſk of ſuch beer or ale which ſhall be ſo ſent.

brewery, not in county of Cork, to retailer within ſaid county, forfeited, if oath not made as herein, and brewer fined 5l. for every caſk.

XXXII. And be it further enacted, That from and after the twenty-ninth day of September, one thouſand ſeven hundred and eighty-eight, every brewer of ſtrong beer or ale for ſale, in any city or town where brewers are not permitted to brew both ſmall beer and ale or ſtrong beer, ſhall be charged with, and pay exciſe duty for not leſs than twenty barrels of forty-two gallons each, for every brewing of ſuch ſtrong beer or ale which he or ſhe ſhall brew.

Brewers of ſtrong beer, &c. in towns where brewers not allowed to brew both ſmall beer and ale, to pay exciſe duty for 20 barrels, for every brewing.

XXXIII. And whereas by an act paſſed in the twenty-fifth year of his Majeſty's reign, entitled, *An act for continuing and amending ſeveral laws relating to his Majeſty's revenue, and for the more effectually preventing of frauds therein*, it is enacted, That every perſon and perſons ſelling any kind of goods, wares, or merchandizes in any other packages than thoſe in which the ſame were imported into this kingdom, ſhould be deemed and taken to be, to all intents and purpoſes, a retailer or retailers, and be ſubject to all rules, regulations, reſtrictions, forfeitures, and penalties to which retailers were by law then ſubject: be it enacted, That the ſaid act ſhall not extend to any perſon dealing in beer called porter, who ſhall ſell the ſame in corked bottles, and in quantities not leſs than four dozen of reputed quart bottles each, at any one time, or dealing in cyder, who ſhall ſell the ſame in corked bottles, and in quantities not leſs than two dozen of reputed quart bottles each, at one time.

Recital of 25 G. 3.

ſaid act not to extend to perſons ſelling porter, &c. in corked botles, &c.

XXXIV. And be it further enacted, That no perſon who ſhall ſell by retail, ſtrong beer, called porter, in corked bottles only, and to be conſumed out of his or her houſe, or premiſſes thereunto belonging only, ſhall be required, on taking out a licenſe for the ſame, to take the oath preſcribed to be taken by perſons on obtaining a licenſe to ſell beer or ale, by the ſaid act paſſed in the twenty-ſeventh year of his Majeſty's reign, entitled, *An act for the better collection of his Majeſty's revenue, and for the continuation and amendment of the ſeveral laws heretofore made for that purpoſe*, provided

Not to make oath,

27 G. 3. c. 26.

A. D. 1788. Chap. 34.

vided ſuch perſon ſhall not ſell ale alſo, and provided it be expreſſed in the licenſe to be granted to ſuch perſon, that he or ſhe is licenſed to ſell porter in bottles only.

if ſuch perſon does not alſo ſell ale, and licenſe worded as herein.

XXXV. And be it enacted, That if any perſon ſo licenſed to ſell porter in manner aforeſaid, ſhall ſell the ſame otherwiſe than bottled as aforeſaid, except in whole caſks, not containing leſs than ten gallons, or ſhall ſell any porter to be conſumed in his or her houſe, or ſhall, under colour of ſuch licenſe, or otherwiſe, ſell by retail any ale, ſuch perſon ſhall, for every offence, forfeit the ſum of ten pounds, and the licenſe to him or her granted ſhall be void.

If guilty of fraud as herein, licenſe forfeited, and 10l.

Licenſe for wine, &c. to commence and end as herein.

XXXVI. And be it further enacted, That every licenſe which from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, ſhall be granted to any perſon to ſell by retail any kind of wine, *aqua vitæ*, uſquebagh, brandy, balkan, or other diſtilled ſtrong waters, ſhall commence from the twenty-fifth day of March next preceding the time of granting ſuch licenſe, and ſhall continue in full force until the twenty-fifth day of March next following, any thing in any former act contained to the contrary notwithſtanding.

Juſtices of peace may ſummon perſons to produce licenſe,

XXXVII. And be it further enacted, That it ſhall and may be lawful for any one or more of his Majeſty's juſtices of the peace to ſummon any perſon or perſons ſelling ſpirits or ſtrong waters, wine, beer, or ale, and to require, in ſaid ſummons, ſuch perſon or perſons to bring with him or them, and produce before ſuch juſtice or juſtices of the peace, ſuch licenſe or authority as he, ſhe, or they may have for ſale of ſuch beer, ale, ſpirits, wine, or ſtrong waters; and in caſe ſuch perſon or perſons ſhall not produce ſuch licenſe or authority as aforeſaid, then, and in ſuch caſe, ſuch juſtice or juſtices ſhall proceed to examine ſuch witneſs or witneſſes upon oath, as ſhall appear before him, which oath ſuch juſtice or juſtices is and are hereby empowered to adminiſter, and determine whether ſuch perſon or perſons did ſell any ſuch liquors as aforeſaid, within ſix months previous to the iſſuing of ſuch ſummons, and whether ſuch perſon or perſons was or were duly authorized to ſell the ſame; and in caſe it ſhall appear to ſuch juſtice or juſtices, that ſuch perſon or perſons did ſell any of ſuch liquors within ſix months previous to the iſſuing of ſuch ſummons, and was not duly licenſed thereunto, that then ſuch juſtice or juſtices is and are hereby required to award any ſum of money not exceeding five pounds, to be paid by ſuch perſon who ſhall ſell, or ſhall have ſold without licenſe, any of ſuch liquors as aforeſaid, and in

if not produced, juſtice may examine on oath, as herein,

if not duly licenſed, penalty 5l.

caſe of non-payment thereof, to iſſue a warrant under his or their hand or hands, and ſeal or ſeals, to levy ſuch ſum as ſhall be ſo awarded, by diſtreſs and ſale of the goods and chattles of ſuch perſon ſo ſelling, or having ſold any of ſuch liquors, without licenſe as aforeſaid, over and above all other penalties whatſoever which he, ſhe, or they may be ſubject and liable to by the laws now in force, which ſaid ſum ſo awarded ſhall go to the informer.

to be levied by diſtreſs, over and above other penalties, award to informer.

XXXVIII. And be it enacted, That in caſe ſuch ſeller or ſellers of ſuch liquors as aforeſaid, ſhall not have effects to the amount of ſuch ſum as ſhall be awarded againſt him, her, or them as aforeſaid, then, and in ſuch caſe, ſaid juſtice or juſtices may, and are hereby reſpectively required and further authorized, by warrant under his or their hand and ſeal, or hands and ſeals, to commit to the houſe of correction or county gaol the perſon or perſons ſo offending, there to remain, without bail or mainprize, for the ſpace of one calendar month.

If inſolvent, committed to county gaol, for one month.

XXXIX. And be it further enacted, That it ſhall and may be lawful for any ſuch juſtice or juſtices of the peace to ſummon any perſon or perſons to appear before him or them to give evidence of the ſelling of ſpirits or ſtrong waters, wine, beer, or ale, without licenſe by any perſon; and if any perſon, who ſhall be ſummoned as a witneſs for the purpoſe aforeſaid, ſhall neglect or refuſe to appear purſuant to ſuch ſummons, or appearing ſhall refuſe to give his or her teſtimony, every ſuch perſon ſhall, for every ſuch neglect or refuſal, forfeit the ſum of five pounds, for the uſe of the poor of the pariſh in which ſuch perſon ſhall dwell, and in caſe of non-payment thereof, ſuch juſtice or juſtices ſhall iſſue a warrant under his or their hand and ſeal, or hands and ſeals, to levy ſuch ſum by diſtreſs and ſale of the goods and chattels of ſuch perſon, and for want of effects ſufficient to anſwer ſuch ſum, by like warrant to commit to the houſe of correction, or county gaol the perſon ſo offending, there to remain, without bail or mainprize, for the ſpace of one calendar month.

Juſtice may ſummon evidence,

evidence not attending or refuſing evidence, fined 5l.

to be levied by diſtreſs,

if inſolvent, committed for 1 month.

XL. And be it further enacted, That where any action, information, or indictment ſhall be commenced or proſecuted againſt any officer of his Majeſty's revenue, for or on account of any act committed or done by ſuch officer by reaſon, or under colour of his office, it ſhall be lawful for ſuch officer to take exception to any of the jurors returned for the trial of ſuch action, information, or indictment, who ſhall be of the ſame buſineſs, trade, or calling with the plaintiff or plaintiffs in ſuch action, or proſecutor or pro-

Exceptions may be made by officer to jurors, as is herein.

A. D. 1788. Chap. 34.

ſecutors of ſuch information or indictment, or any of them, and upon proof thereof, every ſuch juror ſhall be ſet aſide, as in the caſe of other legal challenges.

Plaintiff may object to exciſe officer as a juror.

XLI. And be it likewiſe enacted, That it ſhall and may be lawful for the plaintiff in ſuch action, information, or indictment, to take exception againſt any officer of the cuſtoms or exciſe, who ſhall be returned as a juror to try ſuch action, information, or indictment, and upon proof thereof, every ſuch juror ſhall be ſet aſide, as in the caſe of other legal challenges.

Forfeitures, &c. applied, as by 14 & 15 C. 2.

XLII. And be it further enacted, That all and every the fines, penalties, and forfeitures, inflicted by this act, or by the ſeveral acts of Parliament hereby continued, or by any of them, other than and except as by this act, or by any of the ſaid acts of Parliament ſo hereby continued, or otherwiſe provided for, ſhall and may be ſued for, recovered, levied, and applied in ſuch manner and form, and by ſuch ways and means, and with ſuch powers and authorities, as are preſcribed, directed, and appointed in and by an act of Parliament made in the fourteenth and fifteenth years of the reign of his late Majeſty, Charles the ſecond, entitled, *An act for the ſettling of the exciſe or new impoſt upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted*, as fully and effectually to all intents, conſtructions, and purpoſes, as if the ſame were particularly mentioned, and re-enacted in the body of this preſent act, with like remedy of appeal to and for the party or parties who ſhall think him, her, or themſelves aggrieved or injured, as in and by the ſaid act is provided.

27 G. 3. c. 26. &c. continued to 24 June, 1789, and to end of the next ſeſſion of Parliament.

XLIII. And be it further enacted, That the ſaid act made in the twenty-ſeventh year of his Majeſty's reign, entitled, *An act for the better collection of his Majeſty's revenue, and for the continuation and amendment of ſeveral laws heretofore made for that purpoſe*, and all and ſingular the acts thereby continued, and every clauſe in the ſaid acts reſpectively contained, except ſuch parts thereof as are altered, repealed, or amended by this preſent act, or by any of the ſaid acts ſo continued, or by any act paſſed this ſeſſion of Parliament, together with this act, ſhall continue, and be in force, until the twenty-fourth day of June, one thouſand ſeven hundred and eighty-nine, and from thence to the end of the then next ſeſſion of Parliament, and no longer.

CHAP.

A. D. 1788.

CHAP. XXXV.

An Act for the better ſecuring of Purchaſers of Lands, under Decrees in Courts of Equity.

Preamble.

WHEREAS purchaſers of lands, tenements, and hereditaments, under decrees of courts of equity, are often ſubject to great difficulties in procuring conveyances from the neceſſary parties againſt whom ſuch decrees have been had; for remedy whereof, be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That where and in ſuch caſes as his Majeſty's court of chancery, or his court of exchequer, hath or have decreed or ordered, or ſhall decree or order a ſale of any lands, tenements, or hereditaments, or of any term or intereſt therein, and conveyances thereof to be made, to or for the purchaſer or purchaſers thereof, in caſe any difficulty ſhall ariſe reſpecting the execution of any deeds or conveyances, by any proper and neceſſary party or parties to ſuch deed or conveyance, the party and parties intereſted in having ſuch deeds or conveyances executed, may apply by motion or petition to ſuch court reſpectively, ſtating ſuch difficulty, whereupon ſuch court ſhall and may enquire into the ſame, and in caſe it ſhall appear that any neceſſary party or parties to ſuch deeds or conveyances, bound by ſuch decree or order as aforeſaid, and who ought by virtue thereof to execute the ſame, hath or have obſtinately refuſed, or decline to execute the ſame, or cannot be found, or by being out of the reach of the proceſs of the court cannot be compelled in the uſual and ordinary way to obey ſuch decree or order as aforeſaid, or ſuch order as the court ſhall make for executing ſuch deeds and conveyances, whereby the title of ſuch purchaſer to the lands, tenements, or hereditaments, or any term or intereſt in the ſame may be rendered defective, the ſaid court of chancery in caſes in that court ſhall and may order one of the maſters of the ſaid court, and the ſaid court of exchequer ſhall and may order the chief remembrancer of the ſaid court to execute all ſuch deeds and conveyances as aforeſaid, by ſigning, ſealing, and delivering the ſame in the name or names of any ſuch party or parties ſo bound as aforeſaid, and decreed or ordered to execute

Where courts of chancery or exchequer have decreed a ſale of any lands, &c. on the conveyance of which difficulty may ariſe, party may petition;

if matters herein appear, courts may appoint perſons as herein to execute ſuch deeds,

A. D. 1788.

ecute the ſame, and ſuch execution by ſuch maſter or chief remembrancer reſpectively, ſhall be, and be adjudged a valid and effectual execution in law of ſuch deeds and conveyances by the ſaid party or parties who ought to have executed the ſame, and all ſuch deeds and conveyances ſo executed by ſuch maſter or chief remembrancer as aforeſaid, ſhall operate as fully and effectually to convey all the eſtate, right, title, and intereſt of ſuch party or parties, in whoſe name or names the ſame ſhall be ſo executed as aforeſaid, to all intents and purpoſes whatſoever, as if ſuch deeds and conveyances had been actually executed by ſuch party or parties, in obedience to ſuch decree or order as aforeſaid, provided that ſuch officer ſhall have and receive a fee of five ſhillings and no more, for every ſuch ſigning and ſealing by him.

ſuch execution valid,

fee 5s.

CHAP. XXXVI.

An Act to explain and amend an Act made in the Fifth and Sixth Years of His preſent Majeſty, George the Third, entitled, *An Act for the encouraging the Cultivation, and for the better Preſervation of Trees, Shrubs, Plants, and Roots.*

Preamble. Recital of 8th G. 1. c. 8.

WHEREAS by an act of Parliament made in this kingdom in the eighth year of his Majeſty George the Firſt, entitled, *An act for planting and preſerving timber trees and woods, alſo for giving further encouragement to plant and preſerve timber trees and woods*, it was amongſt other things enacted, that where any tenant or tenants for life or lives, or years, of any lands in this kingdom of Ireland, ſhall during his, her, or their term, plant in or upon the ſame, any trees of oak, aſh, beech, fir, walnut, elder, elm, poplar, abeal or birch, and ſhall preſerve the ſame, ſuch tenant or tenants, and his, her, or their executors, adminiſtrators or aſſigns reſpectively, ſhall at the expiration of ſuch term or eſtate, be entitled to, and ſhall have liberty, and is and are hereby authorized and empowered to fell and carry away for his and their uſe and benefit, one third part of the ſeveral kinds of ſuch trees ſo by him, her, or them planted, and which ſhall at that time be ſtanding and preſerved on the lands ſo held in leaſe as aforeſaid: and whereas by an act made in this kingdom in the fifth year of the reign of his late Majeſty, King George the ſecond, entitled, *An act to encourage the improvement of barren and waſte land and bogs, and planting of timber trees and orchards*, it was amongſt other things

Recital 5th G. 2. c. 9.

things enacted, That ſuch tenant or perſon planting the kind of trees mentioned in the ſaid act of the eighth of George the Firſt purſuant thereto, inſtead of ſuch third part, ſhould have an equal moiety of all ſuch trees as he or they ſhould thereafter plant in purſuance of ſaid act: and whereas many tenants and others holding lands within this kingdom, under, and by virtue of leaſes for life, lives, and years, having been encouraged by ſaid acts to plant trees, did accordingly plant ſeveral trees on their reſpective farms: and whereas by an act of Parliament made in this kingdom in the fifth and ſixth years of the reign of his preſent Majeſty, entitled, *An act for encouraging the cultivation, and for the better preſervation of trees, ſhrubs, and plants, and roots*, the ſaid acts of the eighth of George the Firſt, and fifth of George the ſecond, were among other acts thereby repealed, without ſaving the rights of the tenants, or other perſons, their executors, adminiſtrators, or aſſigns, who planted trees purſuant to ſaid acts of the eighth of George the firſt, and the fifth of George the ſecond, by means whereof much diſcord, diſunion, and law-ſuits may ariſe, be moved and inſtituted between landlords and tenants in this kingdom, touching their reſpective rights to ſuch trees, to the great detriment of this kingdom, and the tenantry thereof, in prevention whereof, and in order to aſcertain the rights of ſuch tenants and other perſons who have heretofore planted any trees purſuant to ſaid acts, from the time of the paſſing of ſuch acts of the eighth of George the firſt, and fifth of George the ſecond, until the time ſaid acts were repealed, upon any farms or lands held by leaſe for life, lives, or years, within this kingdom: be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That nothing in the ſaid act of the fifth and ſixth years of the reign of his preſent Majeſty, entitled, *An act for encouraging the cultivation and for the better preſervation of trees, ſhrubs, plants, and roots*, ſhall be deemed conſtrued, taken, or extend to deprive any tenant or tenants, or other perſon or perſons, their executors, adminiſtrators or aſſigns, who planted any trees from the time of the making ſaid acts until the repealing thereof, from having taking and carrying away all ſuch part of ſuch trees on his, her, or their lands which were ſo planted as aforeſaid, and have the full benefit thereof, to all intents and purpoſes as if the ſaid acts had never been repealed, any law, cuſtom, or uſage to the contrary notwithſtanding.

The act of 5th & 6th of G. 3. not to extend to perſons who planted trees, &c. from the time of the making of ſaid acts of 8th G. 1. & 5 G. 2. until the repealing thereof.

II. Provided always, That the ſaid tenant or tenants having renewed his, her, or their leaſe of the lands whereon ſuch trees were

Proviſo as to renewal of leaſe.

A. D. 1788.

were planted since the passing of said acts, shall be no bar in law or equity to his or their having, receiving, or taking such part of such trees by him or them planted pursuant to said acts, or one of them, as he or they, or his or their executors, administrators, or assigns, by virtue of said acts, if the same were not repealed, would be entitled to, any law, custom, or usage to the contrary notwithstanding.

CHAP. XXXVII.

An Act for the better Preservation of Sheep, and the more speedy Detection of Sheep Stealers.

Constable may search suspected houses for sheep, hogget, &c.

WHEREAS the practice of stealing sheep hath, from the difficulty of conviction, very much encreased; for remedy whereof, be it enacted by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal and commons in this present Parliament assembled, and by the authority of the same, That from and after the passing of this act, it shall and may be lawful for any constable or other person by warrant under the hand and seal of any justice of the peace, founded upon information upon oath, to make search in all suspected houses, out-houses, and places within the jurisdiction of such justice, for any sheep, hogget or hoggets, lamb or lambs, stolen or supposed to be stolen, and if such constable or other person so authorized as aforesaid, shall find any sheep, hogget or hoggets, lamb or lambs, so stolen or suspected to be stolen, or any mutton, mutton fat, skin or fleece of wool of any sheep, lamb, or hogget so stolen or suspected to be stolen, in the possession, house, or out-house of any person so suspected of stealing the same, or receiving the same being stolen, he shall bring such suspected person or persons before such justice of the peace, and if such suspected person or persons shall not make full and clear proof to the satisfaction of such justice, that such sheep, hogget or hoggets, lamb or lambs, mutton, mutton fat, skin or fleece of wool, or all or any of them were fairly and honestly bought or otherwise come by, by such person or persons, or given to him her, or them, by the owner or proprietor thereof, and being convicted of the same, upon the oath of any one credible witness before such justice of the peace, such respective person or persons being convicted as aforesaid, shall forfeit and pay such sum of money not exceeding five

If any found which has been stolen, suspected person to be brought before justice of peace;

If not proved to have been honestly come by, penalty 5*l.* for each sheep, hogget, &c. besides expences,

pounds for every ſheep, hogget, lamb, piece of mutton, mutton fat, ſkin or fleece of wool, as to ſuch juſtice ſhall ſeem reaſonable, together with the charges previous to, and attending ſuch conviction, to be aſcertained by ſuch juſtice who ſhall have convicted the offender or offenders as aforeſaid, or upon non-payment thereof, ſuch juſtice ſhall commit ſuch offender or offenders to the common gaol or houſe of correction of the county in which ſuch offence ſhall have been committed, by warrant under their hand and ſeal, there to remain without bail or mainprize for any time not leſs than three weeks, nor exceeding three calendar months, or until the ſaid penalty and charges ſo aſcertained as aforeſaid, ſhall be paid, one moiety of ſuch pecuniary penalty, and the charges ſo aſcertained to be paid to the informer, and the other moiety to be divided by the juſtice of the peace before whom ſuch conviction has been made, in equal portions between the poor of the pariſh, and the conſtable or conſtables who ſhall appear to ſaid juſtice to have been moſt active in carrying the intent of this act into execution.

A. D. 1788.

on non payment committed for time herein,

application of penalty, &c.

II. Provided always, That nothing herein contained ſhall prevent any perſon or perſons not proſecuting under this act, from having ſuch remedy as is provided by the laws now in being againſt ſheep ſtealing, any thing herein contained to the contrary in any wiſe notwithſtanding.

CHAP. XXXVIII.

An Act for uſing the Court-Houſes of Counties at large, and Counties of Cities where ſituate within the Precincts of the ſame Counties, for the Purpoſes of both Counties, and for declaring that Gaols for Counties at large, ſituate within Counties of Cities, ſhall be deemed Part of ſuch Counties at large.

Preamble.

WHEREAS the court-houſes of ſeveral counties at large in this kingdom are now ſituate within the precincts of counties of cities, and counties of towns, and there are alſo in ſuch counties of cities and towns, court-houſes appropriated to ſuch counties of cities and towns reſpectively, and it would tend much to the publick convenience, that ſuch court-houſes ſhould be uſed as occaſion may require, for the purpoſes of both counties: be it therefore enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority

A. D. 1788.

thority of the ſame, That from and after the paſſing of this act, wherever the court-houſes for counties at large, and counties of cities or towns, now are, or hereafter may be erected within the precincts of a county of a city, or county of a town, it ſhall and may be lawful for the judges, or judge of aſſize, and commiſſioners or commiſſioner of oyer and terminer, and gaol delivery, and juſtices of the peace reſpectively, to tranſact all buſineſs appertaining reſpectively to the aſſizes, and to the ſeſſions of the peace of ſuch counties at large, or counties of cities, in either one or the other of ſuch court-houſes as may be moſt convenient, and alſo for the ſheriff and ſheriffs of ſuch counties, and their deputies reſpectively, to hold the elections for members to repreſent ſuch counties in Parliament reſpectively, in either or both of ſuch court-houſes, as occaſion may require, and ſuch court-houſes, and each of them ſhall be conſidered as part of the county at large, or county of the city or town for the purpoſes aforeſaid.

Where court houſes of counties at large, &c. are erected within precincts of a county of a city, &c. judges of aſſize, &c. may do buſineſs where moſt convenient, and ſheriffs may hold election in either or both, ſuch court houſes deemed part of the county at large, &c.

II. And whereas gaols of counties at large now are, and hereafter may be erected within counties of cities, or counties of towns: be it enacted, That where gaols for counties at large, now are, or hereafter ſhall be erected within the county of a city or town, the ſcite on which ſuch gaols do or ſhall ſtand, together with ſuch incloſures as now are, or hereafter may be made for the health and convenience of the debtors and priſoners therein confined, ſhall be conſidered as part of the county at large to which ſuch gaols do or ſhall belong reſpectively, ſo long as the ſame ſhall be uſed as the gaols of ſuch counties at large.

Gaols as herein deemed part of counties at large.

CHAP. XXXIX.

An Act for building a new and convenient Gaol for the County of Cork, and for other Purpoſes relative to ſaid County.

Preamble.

WHEREAS the preſent gaol of the ſaid county is narrow and inconvenient, and not ſufficiently large for the reception and ſafe keeping of the number of priſoners uſually confined therein, and is moreover in a confined and unhealthful ſituation: and whereas a healthful and convenient piece of ground may be had in the city of Cork, or the ſuburbs thereof, for the purpoſe of erecting a new gaol for the ſaid county of Cork: provided that proper perſons be legally impowered to treat for and purchaſe ſuch ground: and whereas the grand jury of the county of Cork, at

the

Trustees nominated by grand jury.

the last assizes held for said county, did nominate the high sheriff of the said county for the time being, the right honourable Richard earl of Shannon, the right honourable Hayes lord viscount Doneraile, the knights of the shire of the said county for the time being, the honourable and reverend Charles Broderick, sir Emanuel Moore, baronet, sir Nicholas Conway Colthurst, baronet, sir James Laurence Cotter, baronet, sir Joseph Hoare, baronet, sir Henry Mannix, baronet, Francis Bernard, esquire, Broderick Chinnery, esquire, John Townshend, esquire, Denham Jephson, esquire, James Kearney, esquire, James Uniack, esquire, Henry Cox, esquire, Rogerson Cotter, esquire, Sampson Stawell, esquire, William Worth Newenham, esquire, Edward Deane Freeman, esquire, Robert Uniack Fitzgerald, esquire, and Thomas Newnham, esquire, on the part of the said county, to be commissioners or trustees for the purpose not only of purchasing a convenient and proper piece of ground whereon to build said new gaol, but also of designing, ordering, directing, superintending, and inspecting, contracting and agreeing for the building the said gaol in such scite, according to such plan, and in such manner as the said commissioners, or their successors, or any six or more of them shall think proper to appoint, and also for supplying the said gaol with wholesome and sufficient water; be it therefore enacted by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons in this present Parliament assembled, and by the authority of the same, That the high sheriff of the county of Cork for the time being, the said Richard earl of Shannon, Hayes lord viscount Doneraile, the knights of the shire of the said county for the time being, the honourable and reverend Charles Broderick, sir Emanuel Moore, baronet, sir Nicholas Conway Colthurst, baronet, sir James Lawrence Cotter, baronet, sir Joseph Hoare, baronet, sir Henry Mannix, baronet, Francis Bernard, Broderick Chinnery, John Townsend, Denham Jephson, James Kearney, James Uniack, Henry Cox, Rogerson Cotter, Sampson Stawell, William Worth Newnham, Edward Deane Freeman, Robert Uniack Fitzgerald, and Thomas Newnham, esquires, or any six or more of them, shall be, and are hereby appointed commissioners, with full power and authority for laying out, designing, making, building, and erecting a proper and sufficient gaol or prison of and for the said county of Cork, with proper and sufficient yards, courts, out-offices, and conveniencies, passages, and avenues for the same, and for supplying the said gaol or prison at all times with a sufficiency of good and whole-

same appointed commissioners by this act, or any six of them,

A. D. 1788. Chap. 39.

powers granted.

wholeſome water for the uſe of the ſaid gaol, and for that purpoſe that they the ſaid commiſſioners and their ſucceſſors, and any ſix or more of them, from and after the paſſing of this act, ſhall and may have, exerciſe and enjoy the ſame powers and privileges of entering into the grounds of any perſon or perſons in the county of ſaid city of Cork, (houſes, gardens, orchards, and yards excepted) and for making reſervoirs, trenches, and water-courſes in the ſaid grounds, for the carrying a conſtant and ſufficient ſupply of water for the uſe of ſaid gaol, and of repairing the ſaid reſervoirs and water-courſes, and of digging and cutting through the ſaid grounds, and for fixing and laying pipes in and through the ſame, and through all ways, paſſages, lands, ſtreets, and other places, in ſuch manner, and with ſuch and the like powers of valuing and purchaſing ſuch grounds, or the damages done to the ſame, as are given to the mayor, ſheriffs, and commonality of the city of Cork, in and by two ſeveral acts of parliament paſſed in the fifth and twenty-ſixth years of his preſent Majeſty's reign, for the better ſupplying the ſaid city of Cork with water, and that it ſhall and may be lawful to and for the ſaid commiſſioners, or their ſucceſſors, or any ſix or more of them, to lay out, deſign, aſſign and appoint how and in what manner the ſaid gaol, and the yards, courts, out-offices, conveniencies, paſſages, and avenues of the ſame, ſhall be built, erected, and made, and with what materials, and in what particular ſcite and ſituation, and upon what particular piece or plot of ground in the ſaid city of Cork, or the ſuburbs or liberties thereof, whether ſuch piece or plot of ground be then built upon or not, and how and in what manner to be ſupplied with water, and how the ſaid gaol, and the ſeveral buildings, courts, out-offices, conveniencies, paſſages, and avenues of the ſame reſpectively, may and ſhall from time to time be preſerved and kept in good repair and order, and to make contracts and agreements for and concerning the ſame, and to do all other matters and things requiſite for carrying on and effecting the purpoſes directed by this act to be done, and for cauſing the ſame to be effectually perfected as to them ſhall ſeem meet.

Liberty of aſſembling 1ſt Monday in May, and afterwards;

II. And be it further enacted by the authority aforeſaid, That the commiſſioners aforeſaid, or their ſucceſſors, or any ſix or more of them, ſhall and may meet and aſſemble themſelves at the court-houſe or grand jury room of the ſaid county of Cork, on the firſt Monday in the month of May, one thouſand ſeven hundred and eighty-eight, and afterwards at ſuch times, and at ſuch places in the ſaid county of Cork, or in the county of the city of Cork, as they ſhall from time to time think proper; and that it ſhall and

may be lawful to and for the ſaid commiſſioners, or their ſucceſſors, or any ſix or more of them, to contract and agree to and with all bodies politick or corporate, whether aggregate or ſole truſtees, or committees of lunaticks or idiots, executors, adminiſtrators, or guardians whatſoever, not only for and on behalf of themſelves, their heirs and ſucceſſors, but alſo for and on behalf of *ceſtuique* truſts, whether of infants or iſſue unborn, lunaticks, idiots, *femes covert*, or other perſons, and to and with all *femes covert* ſeized in their own right, and to and with all perſons ſeized of, or in any manner intereſted in, or entitled to any eſtate or intereſt whatſoever in any grounds, houſes, tenements, edifices, erections, or buildings, which by the ſaid commiſſioners, or their ſucceſſors, or any ſix or more of them, ſhall be fixed upon and appointed as and for the ſcite and ſituation for building, erecting, and making the ſaid gaol or priſon, and the ſeveral courts, yards, out-offices, conveniencies, paſſages and avenues of the ſame, for the abſolute purchaſe of ſaid grounds, houſes, tenements, edifices, erections or buildings, and for ſupplying the ſaid gaol or priſon with water.

liberty of contracting, &c.

III. And be it further enacted by the authority aforeſaid, That ſo much of the ſcite or ground on which the preſent gaol of the ſaid county of Cork now ſtands, as is in front of the main ſtreet of ſaid city of Cork, and of an equal breadth with the ſaid ſtreet ſhall, from and after the building ſaid new gaol, for ever thereafter be left open, and be part of the ſaid main ſtreet, and be, and continue a publick paſſage, for the uſe of the publick, and that the remainder of the ſcite or ground on which the ſaid preſent gaol now ſtands, and all timber, ſtones, bricks, tiles, ſlates, planks, iron, lead, glaſs, and all materials belonging or appertaining to the ſaid preſent gaol, ſhall be, and the ſame are hereby veſted in the ſaid commiſſioners, and the ſaid commiſſioners, and their ſucceſſors, or any ſix or more of them, are hereby required to cauſe the ſaid preſent gaol to be taken down when and as ſoon as the ſaid new gaol is built and finiſhed proper for the reception of priſoners, and the priſoners confined at ſuch time in the preſent gaol ſhall have been removed and committed to the ſaid new gaol, and ſhall thereupon cauſe ſuch timber, ſtones, bricks, tiles, ſlates, planks, iron, lead, glaſs, and materials, and alſo the remainder of the ſaid lot of ground whereon the preſent gaol now ſtands after leaving ſuch publick paſſage as aforeſaid, to be ſold for the beſt price that can be had for the ſame, and to apply the net produce thereof towards defraying the expences which ſhall be incurred

Ground of preſent gaol fronting the main ſtreet to be left open,

remainder of ground, &c. veſted in commiſſioners,

preſent gaol to be taken down,

ground, &c. to be ſold,

produce applied to erecting new gaol.

A. D. 1788. Chap. 39.

incurred by erecting the ſaid intended new gaol, and purchaſing the ground whereon the ſame is to be erected and built.

Perſons intereſted may ſell.

IV. And be it further enacted by the authority aforeſaid, That it ſhall and may be lawful to and for all bodies politick and corporate, truſtees, guardians of infants, committees of lunaticks or idiots, *femes covert*, with their huſbands, and all other perſons whatſoever, who are or ſhall be ſeized or poſſeſſed of, intereſted in, or entitled unto any eſtate or intereſt in any manner whatſoever in the grounds, houſes, tenements, edifices, erections or buildings, which by the ſaid commiſſioners, or their ſucceſſors, or any ſix or more of them, ſhall be thought neceſſary to be purchaſed for any of the purpoſes of this act, by deeds indented and enrolled, to ſell and convey all or any ſuch grounds, houſes, tenements, edifices, erections or buildings, or any part thereof, and all the reſpective eſtates and intereſts therein, to the ſaid commiſſioners, or their ſucceſſors, and that all contracts, agreements, bargains, ſales, and conveyances which ſhall be ſo made by ſuch perſons as aforeſaid, ſhall be good and valid in law, to all intents and purpoſes whatſoever.

Jury to be ſummoned if refuſal made of ſelling, &c.

V. And be it further enacted by the authority aforeſaid, That if any perſon or perſons, bodies politic or corporate, or other perſon or perſons, having or claiming any eſtate, title, term, or intereſt in, or to ſuch grounds, houſes, tenements, edifices, erections, or buildings as aforeſaid, ſhall refuſe to agree with the ſaid commiſſioners, or their ſucceſſors, or any ſix or more of them, for the ſale and conveyance of their reſpective rights, titles, terms, and intereſts therein, or ſhall not produce or evince a clear title to ſuch eſtate, rights, titles, terms, or intereſts, as they claim, to the ſatisfaction of the ſaid commiſſioners, or their ſucceſſors, or any ſix or more of them, then, and in ſuch caſe, it ſhall and may be lawful to and for the ſaid commiſſioners, and their ſucceſſors, or any ſix or more of them, and they are hereby empowered and authorized, from time to time, to iſſue a warrant or warrants, precept or precepts, to the ſheriff of the county of Cork, who is hereby authorized, directed, and required accordingly to impannel, ſummon, and return a competent number of ſubſtantial perſons qualified to ſerve on juries, not leſs than ſixty, being freeholders of the county of Cork, or of the county of the city, or partly conſiſting of both, out of which perſons ſo to be impannelled, ſummoned, and returned, a jury of twelve perſons ſhall be drawn by ſome perſon, to be by the ſaid commiſſioners, or their ſucceſſors, or any ſix or more of them, appointed in ſuch manner as juries for the trials of iſſues joined in his Majeſty's four courts

at

at Dublin, by an act made in the twenty-ninth year of his late Majeſty king George the ſecond, entitled, *An act for the better regulating juries*, are directed to be drawn, which perſons ſo to be impannelled, ſummoned and returned as aforeſaid, are hereby required to come and appear before the ſaid commiſſioners, or their ſucceſſors, or any ſix or more of them, at ſuch time and place as in ſuch warrant or warrants, precept or precepts, ſhall be directed and appointed, and to attend the ſaid commiſſioners, or their ſucceſſors, or any ſix or more of them, till diſcharged by the ſaid commiſſioners, or their ſucceſſors, or any ſix or more of them, and all perſons concerned, ſhall and may have their lawful challenges againſt any of the ſaid jury men, but ſhall not be at liberty to challenge the array.

Juryman may be challenged, but not the array.

VI. Provided always, That no ſuch challenge ſhall be taken, nor any verdict of ſuch jury be impeached or impeachable for, or on account of any freeholder of the county of the city of Cork, being ſo impannelled, ſummoned, or returned on the ſaid jury by the ſheriff of the county of Cork.

Freeholder of the county of the city may be returned.

VII. And be it further enacted by the authority aforeſaid, That in all caſes of trials by juries before the ſaid commiſſioners, or their ſucceſſors, or any ſix or more of them, where a full jury ſhall not appear before them, or where after the appearance of a full jury, it ſhall ſo happen, either by means of challenges, or otherwiſe, that there ſhall be a default of twelve jurors for ſuch trial, it ſhall and may be lawful to and for the ſaid commiſſioners, or their ſucceſſors, or any ſix or more of them, to command the ſheriff of the county of Cork to impannel ſo many perſons of the ſaid county of Cork, or of the ſaid city of Cork, or ſuburbs thereof, as ſhall make up a full jury of twelve men, which perſons ſo to be impannelled, ſhall be added to the former pannel, and all parties intereſted in ſuch trial, ſhall have their challenges to the jurors ſo added to the former pannel, as if they had been originally ſummoned, and the ſaid commiſſioners, or their ſucceſſors, or any ſix or more of them, are hereby authorized and impowered by precept or precepts, from time to time as occaſion ſhall require, to call before them all and every perſon and perſons whatſoever, who ſhall be thought proper or neceſſary to be examined as a witneſs or witneſſes before them on their oath or oaths touching or concerning the premiſſes; and the ſaid commiſſioners, or their ſucceſſors, or any ſix or more of them, if they think fit, ſhall and may likewiſe authorize and require the ſaid jury to view the ſaid grounds, houſes, tenements, or buildings intended to be valued or purchaſed, and the ſaid commiſſioners, or their ſucceſſors,

On default of 12 jurors, others ſummoned,

liberty of calling witneſſes;

commiſſioners may authorize jury to view grounds, &c.

A. D. 1788. Chap. 39.

power of adjournment, notice to be given;

sors, or any six or more of them, shall have power to adjourn such meeting from day to day, and place to place as occasion shall require, and to command such jury, witnesses, and parties to attend, until the business for which they shall be so summoned by virtue of this act, shall be concluded, and the said jury shall upon their oaths (which oaths as also the oaths to such person or persons as shall be called upon to give evidence, the said commissioners, or their successors, or any six or more of them, are hereby required and empowered to administer,) fairly, truly, and impartially enquire of the value of such grounds, houses, tenements, and buildings, and of the respective estate, right, title, term and interest of every person or persons seized or possessed thereof, or interested therein, or of or in any part thereof, and shall assess or award the sum or sums to be paid to every such person or persons for the purchase of such their respective estates, rights, titles, terms and interests, and the said commissioners, or their successors, or any six or more of them, shall and may give judgment for such sum and sums so to be assessed, which said verdict or verdicts, and the said judgment, decree, or determination thereupon (notice in writing being given to the person or persons interested at least fourteen days before the time of the first meeting of the said jury, declaring the time and place of such meeting of the said commissioners and jury, by leaving such notice at the dwelling-house of such person or persons, or at his, her, or their usual place or places of abode, or with some tenant or occupier of the houses, buildings, or ground intended to be valued or assessed in case such party cannot be found in the county of the city of Cork, to be served with such notice, shall be binding and conclusive to all intents and purposes whatsoever, against all bodies politick or corporate, infants, lunaticks, idiots, *femes covert*, and persons under any legal disability, and against all and every person and persons whatsoever, his, her, or their heirs, successors, executors or administrators, having or claiming, or to have or claim any estate, right, trust, use, or interest in, to, or out of the said grounds, houses, tenements, buildings, and premisses, either in possession, reversion, remainder, or expectancy, or in any manner whatsoever which said verdicts, judgment and decrees, and all other proceedings of the said commissioners, or their successors, or any six or more of them, and such judgments to be made, given and pronounced as aforesaid, shall be fairly written on parchment, and signed and sealed by the major part of the said commissioners who were present and pronounced such judgments and decrees; and all verdicts of the said juries, and all judgments, decrees, orders, and

judgments to be written on parchment, &c.

other proceedings of the ſaid commiſſioners, or their ſucceſſors, or any ſix or more of them, or of the major part of them then preſent, ſhall be entered in the rolls-office of his Majeſty's high court of chancery, and the ſame or true copies thereof, ſhall be deemed and taken to be good evidence thereof in any court of law or equity whatſoever. proceedings to be regiſtered.

VIII. And be it further enacted by the authority aforeſaid, That upon payment of ſuch ſum and ſums of money ſo to be awarded and adjudged, the perſon or perſons to whom the ſame ſhall be ſo awarded for the purchaſe of the ſaid grounds, houſes, tenements, buildings, or for the purchaſe of any eſtate, right, title, term or intereſt therein, ſhall make and execute, or procure to be made and executed to the ſaid commiſſioners, or their ſucceſſors, a good and ſufficient conveyance or conveyances, thereby granting, releaſing, or aſſigning to the ſaid commiſſioners, or their ſucceſſors, the ſaid grounds, houſes, tenements, or buildings, and of all ſuch eſtate, right, title, term, or intereſt, for the purchaſe of which, ſuch ſum or ſums of money ſhall be ſo awarded as aforeſaid, and in caſe ſuch perſon or perſons to whom ſuch ſum or ſums of money ſhall have been ſo awarded as aforeſaid, ſhall not be able to evince his, her, or their title to the premiſſes, to the ſaid commiſſioners, or their ſucceſſors, or to make or procure to be made, ſuch valid and legal conveyance or conveyances thereof, to the ſaid commiſſioners or their ſucceſſors, or ſhall refuſe ſo to do, being thereunto required, and ſuch ſum or ſums ſo aſſeſſed and awarded as aforeſaid, being rendered to be paid to him, her, or them, on their making ſuch title, and executing or procuring to be executed ſuch conveyance or conveyances as aforeſaid, or in caſe ſuch perſon or perſons to whom ſuch ſum or ſums of money ſhall be awarded as aforeſaid, cannot be found in the ſaid county of the city of Cork, or in caſe by reaſon of diſpute or differences, or for defect of evidence, it ſhall not appear to the ſaid commiſſioners or their ſucceſſors, or any ſix or more of them, what perſon or perſons is or are entitled to the premiſſes in queſtion, then and in every ſuch caſe as aforeſaid, it ſhall and may be lawful to and for the ſaid commiſſioners and their ſucceſſors, or any ſix or more of them, to pay into and depoſit in the bank of Ireland, the ſaid ſum or ſums ſo aſſeſſed or awarded, as the value of and purchaſe money for the ſaid grounds, houſes, tenements, and buildings; and his Majeſty's high court of chancery in this kingdom is hereby empowered in a ſummary way, upon the ſeveral petitions of the reſpective parties, to hear, judge of, and determine, as well by examination of witneſſes upon oath, as by all other

Conveyance to be made on payment,

when titles not clear, &c. purchaſe money lodged in bank of Ireland;

A. D. 1788. Chap. 39.

ways and means which the said court shall think proper, the several rights, claims, and demands of all persons interested in, or unto the several grounds, houses, tenements, and buildings, which shall be so valued, and to ascertain and make orders for the payment unto such person and persons respectively, according to their several interests of such share and proportion of such purchase money as the said court of chancery shall judge fit, which judgment in such case shall be final and conclusive, and immediately upon such payments and entry of such verdicts of the said juries, and judgments, sentences, decrees, orders, and other proceedings of the said commissioners, or their successors, or any six or more of them as aforesaid, all the estate, right, title, term, interest, use, trust, property, claim, and demand in law and in equity, of the person or persons for whose use such money shall be paid as aforesaid, in, to, and out of the said grounds, houses, tenements, buildings, and premisses, shall vest in the said commissioners, and their successors, and they shall be deemed in law to be in the actual seizin and possession thereof, to all intents and purposes whatsoever, as fully and effectually as if every person having any estate in the premisses, had actually conveyed the same to the said commissioners by lease and release, bargain and sale, enrolled feoffment, with livery and seizin, fine and recovery, or by any other legal conveyance whatsoever, and such payment shall not only bar all right, title, claim, and demand of the person and persons to whose use such payments was made, but also shall extend to and be deemed and construed to bar the dower and dowers of the wife and wives of such person and persons, and all estates tail, and all estates in remainder or reversion, and also the issue and issues of such person and persons, and every person claiming under them, as effectually as a fine or fines, recovery or recoveries, would do, if levied or suffered by the proper parties in due form of law.

court of chancery to determine claims.

such payment a bar to claims as herein.

IX. And be it further enacted by the authority aforesaid, That in case any *feme covert*, is, or shall be seized in fee-simple, or in fee-tail, of any such lands, tenements, or hereditaments so to be purchased as aforesaid by the said commissioners, or of any interest in the same, to her separate use, free from the controul or intermeddling of her husband, the purchase money arising from the sale of such estate or interest of such *feme covert*, on the conveyance of such estate or interest, to the said commissioners, and their successors, shall be paid to such person or persons, as she shall in writing under hand nominate to receive the same, in trust to be re-invested in lands, tenements, or hereditaments, to be

Femes covert seized in fee simple, &c.

conveyed

conveyed as aforeſaid, and ſettled for ſuch uſe, eſtate and intereſt, as the ſame *feme covert* had in the premiſſes ſo purchaſed by the ſaid commiſſioners or their ſucceſſors.

Conveyance enrolled 6 months after making effectual.

X. And be it further enacted by the authority aforeſaid, That the conveyance of any eſtate or intereſt to the ſaid commiſſioners, or their ſucceſſors, by bargain and ſale, and enrolled in the rolls-office of his Majeſty's high court of Chancery of Ireland, within ſix months after the making thereof, ſhall as effectually and abſolutely convey the eſtate of the perſon ſo conveying, as any fine or recovery would or could do, if levied or ſuffered in due form of law.

Tenant at will, &c. to deliver up poſſeſſion as herein,

XI. And be it further enacted by the authority aforeſaid, That every tenant at will, or leſſee for a year, or from year to year only, in poſſeſſion of any ſuch grounds, houſes, or buildings, or any part thereof, which ſhall be purchaſed by the ſaid commiſſioners, or their ſucceſſors, as aforeſaid, ſhall deliver up the poſſeſſion of ſuch premiſſes immediately to the ſaid commiſſioners, or their ſucceſſors, or to ſuch perſon as the ſaid commiſſioners, or their ſucceſſors, or any ſix or more of them ſhall appoint to take poſſeſſion of the ſame, in caſe the ſaid commiſſioners, or their ſucceſſors, or any ſix or more of them, or ſuch perſon authorized by them, ſhall pay or tender to him, her, or them, ſix months rent of the ſaid premiſſes, or in caſe the ſaid commiſſioners, or their ſucceſſors, or any ſix or more of them, ſhall give him, her, or them ſix months notice to quit ſuch poſſeſſion, then ſuch perſon or perſons in poſſeſſion, ſhall at the end of the ſaid ſix months, or as ſoon after as he, ſhe, or they ſhall be required, peaceably and quietly deliver up the poſſeſſion of the ſaid premiſſes to the ſaid commiſſioners, or their ſucceſſors, or any perſon or perſons authorized by the ſaid commiſſioners, or their ſucceſſors, or any ſix or more of them, to take poſſeſſion thereof, and that in caſe any ſuch perſon or perſons in poſſeſſion as aforeſaid, ſhall refuſe to give up ſuch poſſeſſion as aforeſaid, then it ſhall and may be lawful to and for the ſaid commiſſioners, or their ſucceſſors, or any ſix or more of them as aforeſaid, to iſſue their precept or precepts to the ſheriffs of the county of the city of Cork aforeſaid, commanding them by virtue of this act, to deliver poſſeſſion of the ſaid premiſſes to ſuch perſon or perſons as ſhall in ſuch precept or precepts be nominated to receive the ſame; and the ſaid ſheriffs are hereby required to deliver ſuch poſſeſſion of the ſaid premiſſes accordingly.

on refuſal ſheriff to deliver poſſeſſion.

XII. And be it further enacted by the authority aforeſaid, That all ſums of money, or other recompence, conſideration or ſatisfaction

A. D. 1788. Chap. 39.

faction to be paid and made purſuant to any ſuch agreement or verdict as aforeſaid, and alſo all ſuch coſts and charges as ſhall be expended in obtaining and paſſing this act, and alſo all ſuch coſts, charges, and expences, as the ſaid commiſſioners, or any of them ſhall be at, or put to in the execution of the truſts and powers hereby veſted in them, ſhall be paid out of ſuch monies as the ſaid commiſſioners, or their ſucceſſors, or any ſix or more of them, ſhall receive and be paid, for the purpoſes of this act in manner herein after mentioned.

Coſts, &c. to be paid by commiſſioners.

XIII. And be it further enacted by the authority aforeſaid, That all and every perſon and perſons who ſhall have any mortgage or mortgages on the ſaid grounds, houſes, buildings, and premiſſes ſo to be purchaſed, or any of them, or who ſhall have any judgment or judgments, or other incumbrances upon, or affecting the ſame, or any part thereof, ſhall upon the tender and payment of the principal money and intereſt due thereon by the ſaid commiſſioners, or their ſucceſſors, or any ſix or more of them, or by ſuch perſon or perſons as they ſhall appoint, immediately aſſign ſuch mortgage or mortgages, judgment or judgments, or other incumbrances, to the ſaid commiſſioners, or their ſucceſſors, or any ſix or more of them, or to ſuch perſon or perſons as they, or any ſix or more of them ſhall appoint in truſt for them; and in caſe ſuch mortgagee or mortgagees, judgment creditors, or other perſons entitled to ſaid incumbrances, ſhall have notice in writing from the ſaid commiſſioners, or their ſucceſſors, or any ſix or more of them, that they will pay off and diſcharge the principal, intereſt, and coſts, if any, which ſhall be due on the ſaid mortgage or mortgages, judgment or judgments, and other incumbrances, at the end or expiration of ſix months, to be computed from ſuch notice given, and that at the end of the ſaid ſix months, on tender of payment of the principal, intereſt and coſts ſo due, ſuch mortgagee or mortgagees, judgment creditors, or other perſons entitled to the ſaid incumbrances, ſhall refuſe, neglect, or omit to aſſign the ſame as aforeſaid, on ſuch tender or payment, then and in ſuch caſe, all intereſt on every ſuch mortgage or mortgages, judgment or judgments, or other incumbrances as aforeſaid, ſhall from thenceforth ceaſe and determine.

Mortgages to be aſſigned on payment;

on refuſal, after 6 months notice, mortgages, &c. ceaſe.

XIV. And be it further enacted by the authority aforeſaid, That upon payment of the principal and intereſt and coſts, if any due, on any mortgage or mortgages, judgment or judgments, or other incumbrances as aforeſaid, into the bank of Ireland, at the end of ſix months, from ſuch notice as aforeſaid, for the uſe of the mortgagee or mortgagees, judgment creditors, or other perſons

Or on purchaſe money being lodged in bank as herein, commiſſioners deemed in actual poſſeſſion.

ſons entitled to ſaid incumbrances as aforeſaid, all the eſtate, right, title, intereſt, uſe, truſt, property, claim and demand of the ſaid mortgagee or mortgagees, judgment creditors, and other perſons entitled to ſaid incumbrances, and of every perſon and perſons in truſt for him, her, or them, ſhall veſt in the ſaid commiſſioners, or the ſucceſſors of them, and they ſhall be deemed to be in the actual ſeiſin or poſſeſſion of the ſaid grounds, houſes, buildings, and premiſſes, comprized in ſuch mortgage or mortgages, or whereon the ſaid judgment or judgments, or other incumbrances is or are a charge or lien, and ſhall hold the ſame diſcharged and exonerated from ſaid mortgage or mortgages, judgments, and other incumbrances as aforeſaid.

XV. And be it further enacted by the authority aforeſaid, That it ſhall and may be lawful to and for the ſaid commiſſioners, or their ſucceſſors, or any ſix or more of them, from time to time, to impoſe any reaſonable fine not exceeding the ſum of twenty pounds on any ſheriff or ſheriffs, or their deputy or deputies, bailiffs or agents reſpectively, who ſhall make default in the premiſſes, and on any perſon or perſons who ſhall be ſummoned and returned on any ſuch jury or juries, who ſhall not appear, and alſo on any witneſs or witneſſes who ſhall not attend, or ſhall refuſe to be ſworn, or to give evidence to the ſaid commiſſioners, or their ſucceſſors, or any ſix or more of them, and on any perſon or perſons ſummoned and returned on any ſuch jury or juries, who ſhall refuſe to be ſworn on any ſuch jury or juries, or to give his or their verdict, or ſhall in any other manner wilfully neglect his or their duty in or touching the premiſſes, and from time to time to levy ſuch fine or fines by order of the ſaid commiſſioners or their ſucceſſors, or any ſix or more of them as aforeſaid, as the caſe may require, by diſtreſs and ſale of the offender's goods, together with the reaſonable charges of every ſuch diſtreſs and ſale, returning the overplus, if any, to the owner; and all ſuch fines which ſhall be ſo recovered and received, ſhall be applied towards the purpoſes of this act.

Commiſſioners may impoſe fines as herein.

XVI. And be it further enacted by the authority aforeſaid, That it ſhall and may be lawful to and for the ſaid commiſſioners and their ſucceſſors, or any ſix or more of them, at any time or times hereafter by writing under their hands and ſeals, to nominate and appoint ſuch perſon to be treaſurer and clerk as they ſhall think fit, for receiving and paying the monies, to be received and paid purſuant to the ſaid act, and for ſuch other purpoſes as may be neceſſary to be done in the execution of the powers and authorities hereby given to the ſaid commiſſioners, provided that no ſuch

May appoint treaſurer;

A. D. 1788. Chap. 39.

treaſurer or clerk ſhall at any time be a commiſſioner under this act, which treaſurer and clerk ſhall from time to time be removeable, and may be removed at the will and pleaſure of the ſaid commiſſioners and their ſucceſſors, or any ſix or more of them, by inſtrument in writing under their hands and ſeals, and that the ſaid commiſſioners and their ſucceſſors, or any ſix or more of them, ſhall and may make ſuch allowance or ſalary unto ſuch treaſurer and clerk, for his care and pains in the execution of his ſaid office or offices out of the money to be raiſed, purſuant to this act, as the ſaid commiſſioners, and their ſucceſſors, or any ſix or more of them ſhall think reaſonable, not exceeding the yearly ſum of ſixty pounds, and the ſaid treaſurer and clerk, ſhall upon his oath when required, give in a true, exact, and perfect account in writing, under his hand, from time to time, of all monies which he ſhall have received, paid, and diſburſed by virtue of this act, or by reaſon of his ſaid office or offices, which oath the ſaid commiſſioners, and their ſucceſſors, or any ſix or more of them, are hereby empowered to adminiſter, and ſhall alſo account for the ſame at each aſſizes herein after mentioned.

not to be a commiſſioner under this act, and removeable,

may give ſalary not exceeding 60l. per annum;

treaſurer to give account on oath as herein.

XVII. And be it further enacted by the authority aforeſaid, That for the purpoſe of always continuing a ſufficient number of competent perſons to be commiſſioners for the putting in execution the powers and truſts contained in this act, when any of the ſaid commiſſioners herein after named, ſhall die, or refuſe to act, the ſurviving or remaining commiſſioners ſo nominated, and from time to time to be nominated, or any ſix or more of them, ſhall by inſtrument in writing, under their hands and ſeals from time to time, nominate and appoint in the room of ſuch commiſſioner or commiſſioners ſo nominated, or to be nominated, who ſhall die, or refuſe to act, a like number of competent perſons to be commiſſioner or commiſſioners in his or their place and ſtead, and that every new commiſſioner ſo to be appointed, ſhall from thenceforth have full power and authority to act, and do all things relating to all matters and things in this act mentioned, as fully to all intents as any of the ſaid commiſſioners hereby appointed, may or can act or do.

In caſe of death, &c. new commiſſioners appointed.

XVIII. And be it further enacted by the authority aforeſaid, That if any action ſhall be brought, or ſuit commenced againſt any perſon or perſons for any thing to be done in purſuance of this act, or in relation thereto, every ſuch action or ſuit ſhall be brought and commenced within ſix months next after the fact done, and the venue thereof ſhall be laid in the county of Cork, or county of the city of Cork, and not elſewhere; and the defendant or de-

Suit to be commenced within 6 months after fact;

fendants in ſuch action may plead the general iſſue, and give this act, and the ſpecial matter therein contained in evidence on any trial to be had thereupon; and if a verdict ſhall be given for the defendant in ſuch action, or if the plaintiff or plaintiffs ſhall become non-ſuited, or ſuffer a diſcontinuance of his, her, or their action or actions, or if upon demurrer judgment ſhall be given againſt the plaintiff or plaintiffs, the defendant or defendants ſhall have and recover double coſts.

double coſts to defendant if verdict in his favour.

XIX. And be it further enacted by the authority aforeſaid, That the ſaid new gaol ſo to be built and erected for the ſaid county of Cork, ſhall when ſo built and erected, together with the ground whereon the ſame ſhall be built, and all courts, yards, out-offices, buildings, and appurtenances thereunto belonging, be deemed, taken, and for ever adjudged to be part of the county of Cork at large, to all intents and purpoſes, and that the ſcite or ground whereon the preſent gaol of the ſaid county of Cork now ſtands, ſhall from thenceforth ceaſe to be a part of the ſaid county of Cork at large, and ſhall from thenceforth for ever thereafter be adjudged, deemed, and taken to be part of the county of the city of Cork, any charter, law, or uſage to the contrary thereof in any wiſe notwithſtanding.

Gaol, &c. to be part of county of Cork at large, ſcite of preſent gaol no longer part of county at large.

XX. And be it further enacted by the authority aforeſaid, That when the ſaid gaol ſo to be built and erected for the county of Cork aforeſaid, ſhall be made fit for the reception and ſafe keeping of ſuch debtors, felons, and other priſoners as may be lawfully confined and impriſoned therein, and on the ſaid commiſſioners, or their ſucceſſors, or any ſix or more of them, giving notice in writing thereof to the ſheriff of the ſaid county, it ſhall and may be lawful for the ſaid ſheriff to remove to ſuch new gaol all ſuch debtors, felons, and other priſoners as ſhall be then in cuſtody, and the expence of ſuch removal or removals from the preſent gaol or priſon to the ſaid new gaol or priſon, ſhall be allowed and paid to ſuch ſheriff by the ſaid county; and ſuch removal or removals ſhall not be deemed or taken to be an eſcape or eſcapes: And in order to defray the expences of building, erecting, making and finiſhing the ſaid gaol, and the courts, yards, out-offices, buildings, conveniencies, paſſages and avenues of the ſame, and of purchaſing ſuch grounds, houſes, buildings, tenements, hereditaments, and premiſſes for the purpoſes of this act: and alſo for defraying the expences attending the obtaining and paſſing this act, and all other the neceſſary expences of the ſaid commiſſioners and their ſucceſſors, in carrying the ſame into execution: be it further enacted by the authority aforeſaid, That the grand jury of

Priſoners to be removed as herein,

expence paid by county;

A. D. 1788. Chap. 39.

fund to be raiſed on county at aſſizes;

the ſaid county may and ſhall at each aſſizes cauſe to be preſented and raiſed on the ſaid county at large, ſuch ſum or ſums of money as with the money already raiſed and now in the hands of the treaſurer of ſaid county, will conſtitute a ſufficient fund for carrying into execution all and every the purpoſes aforeſaid; provided that the ſums ſo to be preſented at each aſſizes for the purpoſes aforeſaid, ſhall not be leſs than the ſum of five hundred pounds.

not leſs than 500l. at each aſſizes.

Treaſurer of county to hand over amount of preſentments paid;

XXI. Provided further, That the treaſurer of the ſaid county, as often as he ſhall receive, or be paid the amount of any preſentment or preſentments to be made for the purpoſes aforeſaid, ſhall from time to time pay and hand over the ſame to the ſaid commiſſiers, or their ſucceſſors, or any ſix or more of them, or to ſuch perſon or perſons as they, or any ſix or more of them, ſhall, by writing under their hands, direct and appoint, as alſo all ſuch money as has been already raiſed on the ſaid county for the purpoſes aforeſaid; and if the ſaid treaſurer ſhall at any time or times neglect or refuſe ſo to do, ſuch treaſurer ſhall, upon being convicted of ſuch neglect or refuſal before the judge of aſſize, on the oath of one or more witneſs or witneſſes, in a ſummary way, forfeit his ſaid office, and ſhall not thereafter be qualified to hold or enjoy the ſame; and that as ſoon as conveniently may be, after the ſaid commiſſioners, or any ſix or more of them, ſhall at any time have received from the ſaid treaſurer of the ſaid county ſuch money ſo raiſed, or to be raiſed, the ſame ſhall be paid into ſuch bank in ſaid city of Cork, as to the ſaid commiſſioners, or their ſucceſſors, or any ſix or more of them aſſembled ſhall ſeem fit, in the name and on account of the ſaid commiſſioners, and to be applied and diſpoſed of by order of the ſaid commiſſioners, or their ſucceſſors, or any ſix or more of them, by writing under their hands for the purpoſe of this act.

on neglect office forfeited;

money received to be lodged in bank of Cork.

Treaſurer to keep accounts,

XXII. And be it further enacted by the authority aforeſaid, That the treaſurer and clerk to the ſaid commiſſioners, ſhall, from time to time, keep exact, true, and juſt entries, books, and accounts of all ſuch ſum and ſums of money as ſhall be laid out, paid, and expended for the purpoſes of this act; and that the ſaid treaſurer and clerk to the ſaid commiſſioners ſhall, at each aſſizes to be held for the ſaid county, account upon oath, in the uſual manner as other public money is accounted for, at the aſſizes, for all ſuch money as ſhall have been expended and laid out for the purpoſes of this act, ſuch accounts to be lodged with the clerk of the crown for the ſaid county, to be by him kept among the records.

money to be accounted for upon oath,

XXIII. And

XXIII. And be it further enacted by the authority aforeſaid, That the ſaid commiſſioners, and their ſucceſſors, ſhall in the erecting and building the ſaid gaol, provide therein not only ſuch different and diſtinct apartments for each priſoner to ſleep in, and yards and apartments for keeping the different deſcriptions of priſoners, and the males from the females ſeparately, but alſo ſuch rooms for king's evidence, common halls, hoſpitals, baths, and other neceſſaries, conveniencies, and accommodations, as are directed to be provided in the ſeveral publick gaols and priſons throughout this kingdom, in and by two certain acts of parliament, one thereof made in the twenty-third and twenty-fourth years of his preſent Majeſty's reign, entitled, *An act for altering, amending, and rendering more effectual the laws now in being for regulating and managing the public gaols and priſons throughout this kingdom*, and the other of ſaid acts made in the twenty-ſixth year of his ſaid preſent Majeſty's reign, entitled, *An act for amending and carrying more effectually into force the ſeveral laws now in being for regulating the publick gaols and priſons throughout this kingdom.*

Apartments, &c. to be provided.

XXIV. And be it enacted by the authority aforeſaid, That this act ſhall be taken and deemed to be a publick act, and all judges, juſtices, and all other perſons, ſhall take notice thereof as ſuch, without ſpecially pleading the ſame.

A public act.

XXV. Provided always, That nothing herein contained ſhall be deemed or conſtrued to repeal or make void the ſeveral ſtatutes now in force for the regulations of gaols, priſons, and priſoners in this kingdom, or any part thereof, but that the ſaid ſeveral ſtatutes ſhall remain in full force and virtue.

Other gaol acts not repealed.

XXVI. And be it further enacted by the authority aforeſaid, That it ſhall and may be lawful to and for the grand jury of the ſaid county of Cork to preſent, and raiſe, in the uſual manner, on the county at large, at the aſſizes, any ſum of money which they from time to time ſhall think reaſonable and proper for printing work, and for books and ſtationary for the uſe of the ſaid county, and that the judge for the time being ſhall and may fiat ſuch preſentment or preſentments.

Grand jury may raiſe ſums for printing work, &c.

XXVII. And be it further enacted by the authority aforeſaid, That if it ſhall happen that the treaſurer of the ſaid county of Cork, ſhall at any time hereafter be diſabled by ſickneſs from attending the duty of his office at any aſſizes, that then and in ſuch caſe the attendance of his chief and principal clerk ſhall be accepted and taken in his room, ſuch chief clerk doing and performing all things requiſite and neceſſary to be done and performed by

In caſe of ſickneſs, &c. attendance of treaſurer's chief clerk ſufficient,

A. D. 1788.

such treasurer at said assizes relative to the duty of his said office, provided that it shall appear to the satisfaction of the judge and grand jury at the said assizes, by the affidavit of the said treasurer, and also by the affidavit of a physician, to be respectively sworn before two of his Majesty's justices of the peace for the said county, that the said treasurer is really sick and unable, with safety to himself, to attend the duty of his said office at the said assizes.

oath to be made of sickness.

XXVIII. And whereas the coroners of the said county of Cork are at much expence and trouble in the execution of their office, by reason of the great extent of said county, be it enacted by the authority aforesaid, That it shall and may be lawful for the grand jury of said county, at each assizes, to present any sum not exceeding five pounds for each inquest to be holden, and paid to the respective coroners holding the same, due consideration being had to the distance that such coroner shall be obliged to travel, and the necessary expence and trouble he shall be at in holding every such inquest; provided that such sums as shall be so presented for any one coroner at each assizes, shall not exceed twenty-five pounds in the whole, which presentments the judges of assize shall fiat, if they shall think proper so to do.

5l. presented for each inquest;

whole sum not to exceed 25l. for one coroner.

CHAP. XL.

An Act for the further Payment of the Debts of the late Corporation for promoting Inland Navigations in Ireland, by rectifying an Omission in the Schedule annexed to the Act of last Session, entitled, An Act for directing the Application of the Funds granted by Parliament for promoting and carrying on Inland Navigations in this Kingdom, and for the Purposes therein mentioned.

Preamble.

WHEREAS there is annexed to the said recited act, a schedule, entitled, a schedule of the several warrants granted by the corporation for promoting and carrying on inland navigations in Ireland, which were unpaid on the twenty-fifth day of March, one thousand seven hundred and eighty-seven; and whereas, a warrant bearing date the nineteenth day of October, one thousand seven hundred and eighty two, for the sum of two thousand pounds, was granted and drawn on his Majesty's treasury by said corporation, and which by mistake was omitted to be inserted in the said schedule: therefore be it enacted by the King's most excellent Majesty, by and with the advice and consent

Recital of omission in schedule of 27 Geo. 3. c. 30.

of

of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That the ſaid warrant for two thouſand pounds ſhall be conſidered as if the ſame had actually been inſerted in the ſaid ſchedule, and ſhall be entitled and ſubject to all the proviſions of the ſaid act, with reſpect to the manner of being accounted for, certified, and paid, notwithſtanding the ſaid omiſſion. A. D. 1788.

Warrant omitted in ſchedule of 27 Geo. 3. to be conſidered as if inſerted.

CHAP. XLI.

An Act for the Relief of Perſons who have omitted to qualify themſelves according to Law.

WHEREAS ſeveral perſons well affected to his Majeſty's government, and the church of Ireland, as by law eſtabliſhed, may have through ignorance neglected or been prevented by ſickneſs, or other unavoidable cauſes, from taking and ſubſcribing the oaths, and from making, repeating, and ſubſcribing the declaration, and from receiving the ſacrament of the Lord's ſupper, and delivering a certificate thereof, according to the directions of an act made in this kingdom in the ſecond year of the reign of her late Majeſty, Queen Anne, entitled, *An act to prevent the further growth of popery*, and may thereby have incurred great penalties: therefore be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That all and every perſon and perſons who have incurred any penalties or incapacities in the ſaid act, entitled, *An act to prevent the further growth of popery*, mentioned, by neglecting to qualify themſelves according to the ſaid act, ſhall be and are hereby indemnified, freed, and diſcharged of, and from all incapacities, diſabilities, forfeitures, and penalties, incurred by reaſon of ſuch omiſſion or neglect as aforeſaid, and that all act or acts done by them, or any of them, and not yet avoided, ſhall be queſtioned, or avoided by reaſon of ſuch neglect or omiſſion, but all ſuch acts ſhall be, and are hereby declared and enacted to be as good and effectual as if all and every ſuch perſon and perſons had taken and ſubſcribed the ſaid oaths, and received the ſaid ſacrament, and delivered the certificate thereof, and made, repeated, and ſubſcribed the ſaid declaration at ſuch time, place, and manner as is therein mentioned, any thing in the ſaid act to the contrary notwithſtanding.

Expired 1st Auguſt 1788.

II. Provided always, That ſuch perſon or perſons do, and ſhall take and ſubſcribe the ſaid oaths, and make, repeat, and ſubſcribe the ſaid declaration in ſuch manner and form, and in ſuch place and places as are directed and appointed by the ſaid act, to prevent the further growth of popery, on or before the firſt day of Auguſt, which ſhall be in the year one thouſand ſeven hundred and eighty-eight.

III. Provided always, That this act or any thing therein contained, ſhall not extend to reſtore or entitle any perſon or perſons to any office or employment, already actually avoided by judgment in any of his Majeſty's courts of record, or already filled up by any other perſon, but that ſuch office or employment, ſhall be and remain in the perſon and perſons who is or who are now entitled by law to the ſame, as if this act had never been made.

A. D. 1788.

CHAP. XLII.

An Act for continuing the Acts relative to Bankrupts, and for reviving, continuing, and amending certain Temporary Statutes.

Preamble.

WHEREAS the ſeveral temporary ſtatutes hereafter mentioned, are found to be of general uſe, and proper to be continued: be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That an act paſſed in this kingdom in the nineteenth and twentieth years of the reign of his preſent Majeſty, entitled, *An act to explain an act*, entitled, *An act to prevent frauds committed by bankrupts, together with the therein recited acts made in this kingdom concerning bankrupts*, which were continued by the act paſſed in this kingdom in the twenty firſt and twenty ſecond years of his preſent Majeſty, entitled, *An act for reviving, continuing, and amending ſeveral temporary ſtatutes*, be further continued to the twenty fourth day of June, one thouſand ſeven hundred and ninety, and from thence to the end of the then next ſeſſion of parliament.

19 & 20 of Geo. 3. c. 25. relative to bankrupts, continued to 24th June 1790, and end of then next ſeſſion.

II. And be it enacted by the authority aforeſaid, That an act paſſed in this kingdom in the nineteenth and twentieth years of his preſent Majeſty's reign, entitled, *An act to amend and continue an act paſſed in the ſeventeenth and eighteenth years of his preſent Majeſty's reign*, entitled, *An act to amend and continue an act paſſed in the thirteenth and fourteenth years of his preſent Majeſty's reign*, entitled, *An act for the better regulation of the baking trade in the city of Dublin, and for other purpoſes*, and alſo, that an act paſſed in this kingdom in the twenty firſt and twenty ſecond years of his preſent Majeſty's reign, entitled, *An act for regulating the price and aſſize of bread, and preventing frauds and impoſitions in the ſale of flour, meal, beer, ale, potatoes, butchers meat, and other articles, ſold by weight or meaſure in the county of Dublin*, be further continued in force to the twenty fourth day of June, one thouſand ſeven hundred and ninety-four, and to the end of the then next ſeſſion of parliament.

19 & 20 Geo. 3. c. 15. relative to the baking trade;

and 21 & 22 Geo. 3. c. 29. relative to aſſize of bread, &c. continued to 24th June 1794, and end of then next ſeſſion.

III. And be it further enacted by the authority aforeſaid, That an act paſſed in this kingdom in the nineteenth and twentieth years of his preſent Majeſty's reign, entitled, *An act for regulating*

19 & 20 Geo. 3. c. 42. relative to baking trade of Cork, con-

ing

ing the baking trade in the city of Cork, be continued in force to the twenty fourth day of June, one thouſand ſeven hundred and ninety four, and to the end of the then next ſeſſion of parliament.

continued to 24th June 1794, and end of then next ſeſſion.

IV. And be it enacted by the authority aforeſaid, That an act made in this kingdom in the ſeventeenth and eighteenth years of his preſent Majeſty, entitled, *An act to authorize for a limited time, the puniſhment by hard labour of offenders, who for certain crimes are or ſhall become liable to be tranſported to any of his Majeſty's colonies or plantations*, which ſaid act was continued by the aforeſaid ſtatute of the twenty firſt and twenty ſecond years of his preſent Majeſty, entitled, *An act for reviving and amending ſeveral temporary ſtatutes*, be further continued to the twenty fourth day of June, one thouſand ſeven hundred and ninety, and to the end of the then next ſeſſion of parliament.

17 & 18 Geo. 3. c. 9. relative to tranſports, continued to 24th June 1790, and end of next ſeſſion.

V. And be it enacted by the authority aforeſaid, That an act made in this kingdom in the fifth year of his late Majeſty King George the ſecond, entitled, *An act for the better regulation and government of ſeamen in the merchants ſervice*, which ſaid act was continued by an act paſſed in the twenty firſt and twenty ſecond years of his preſent Majeſty, entitled, *An act for reviving, continuing, and amending ſeveral temporary ſtatutes*, be further continued to the twenty fourth day of June, one thouſand ſeven hundred and ninety, and to the end of the then next ſeſſion of parliament.

5 Geo. 2. c. 13. relative to ſeamen, continued to 24th June, 1790, and end of then next ſeſſion.

VI. And be it enacted by the authority aforeſaid, That an act paſſed in this kingdom in the ſeventeenth and eighteenth years of his preſent Majeſty, entitled, *An act for eſtabliſhing a militia in this kingdom*, which was continued by the act of the twenty firſt and twenty ſecond years of the reign of his preſent Majeſty, entitled, *An act for reviving, continuing, and amending ſeveral temporary ſtatutes*, be further continued to the twenty fourth day of June, one thouſand ſeven hundred and ninety, and to the end of the then next ſeſſion of parliament.

17 & 18 Geo. 3. c. 13. for eſtabliſhing a militia, continued to 24 June 1790, and end of then next ſeſſion.

VII. And be it further enacted by the authority aforeſaid, That an act paſſed in this kingdom in the firſt year of his preſent Majeſty, entitled, *An act for preventing frauds in the vending, preparing, and adminiſtering drugs and medicines*, which ſaid act has been continued by ſeveral acts ſince paſſed in this kingdom, be further continued to the twenty fourth day of June, one thouſand ſeven hundred and ninety, and to the end of the then next ſeſſion of parliament.

1 G. 3. c. 14. relative to medicines, continued to 24th June 1790, and end of then next ſeſſion.

A. D. 1788. Chap. 42.

VIII. And be it enacted by the authority aforesaid, That an act passed in this kingdom in the thirty third year of the reign of his late Majesty King George the second, entitled, *An act for reviving and amending an act passed in the twenty third year of his present Majesty's reign*, entitled, *An act for amending and continuing, and making more effectual the several acts now in force in this kingdom, for the more easy recovery of tithes, and other ecclesiastical dues of small value, and also for the more easy providing a maintenance for parish clerks, and to encourage the building of new churches*, which said act was continued by the statute passed in this kingdom in the twenty first and twenty second years of his present Majesty, entitled, *An act for reviving, continuing, and amending several temporary statutes*, be further continued to the twenty fourth day of June, one thousand seven hundred and ninety, and to the end of the then session of parliament.

33 Geo. 2. relative to tithes, continued to 24th June 1790, and end of then next session.

IX. Whereas the establishment of market juries, in counties of towns, and corporate towns, as well as cities, will be attended with beneficial consequences: be it therefore further enacted by the authority aforesaid, That from and after the passing of this act, all the provisions and regulations of an act passed in the twenty seventh year of his present Majesty's reign, entitled, *An act for establishing market juries in cities*, shall extend to all counties of towns, and corporate towns in this kingdom.

27 Geo. 3. c. 46. relative to market juries in cities, to extend to counties of towns.

X. And be it further enacted by the authority aforesaid, That an act passed in this kingdom in the eleventh year of the reign of his present Majesty, entitled, *An act to prevent combinations to raise the price of coals in the city of Dublin*, which act was continued by an act made in this kingdom in the twenty first and twenty second years of his said Majesty, entitled, *An act for reviving, continuing, and amending several temporary statutes*, be further continued to the twenty fourth day of June, one thousand seven hundred and ninety, and to the end of the then next session of parliament.

11 Geo. 3. c. 5. relative to coals, continued to 24th June 1790, and end of then next session.

XI. And be it enacted by the authority aforesaid, That an act passed in this kingdom in the seventeenth and eighteenth years of his present Majesty, entitled, *An act for the better preservation of fish in rivers, lakes, and inland waters*, be continued to the twenty fourth day of June, one thousand seven hundred and ninety, and to the end of the then next session of parliament.

17 & 18 Geo. 3. c. 19. relative to fish in rivers, &c. continued to 24th June 1790, and end of then next session.

XII. And be it enacted by the authority aforesaid, That a clause in an act passed in the twenty sixth year of his present Majesty's reign, entitled, *An act to explain and amend an act passed in the twenty third and twenty fourth years of his present Majesty's reign*,

Clause in 26 Geo. 3. c. 50. s. 25. relative to in-

A. D. 1788. Chap. 42.

reign, entitled, *An act for the protection and improvement of the inland fisheries of this kingdom*, whereby it was enacted, That after the passing of the said act, every person or persons possessing a fishery made by dams, weirs, across the river Shannon, or the river Suir, communicating to the pounds or wooden rails, cribs, traps, and all other obstructions erected or made, or which hereafter shall be erected or made, for the purpose of taking or enclosing fish, shall and they are hereby required over and above such openings as are now by law directed to be made, to remove all such pounds, rails, cribs, traps, and other obstructions, so as to leave a gap at the least four feet wide, in the deep part where the water always flows in the said rivers respectively, on every Saturday evening, at or before six of the clock, and leave the same open until six of the clock on Monday morning following, from the first day of January, to the last day of August, in each and every year, be continued to the twenty fourth day of June, one thousand seven hundred and ninety, and from thence to the end of the then next session of parliament.

land fisheries, continued to 4th June, 1790, and end of then next session.

XIII. And be it enacted by the authority aforesaid, That a clause in an act passed in this kingdom in the twenty first and twenty second years of his present Majesty, entitled, *An act for reviving, continuing, and amending several temporary statutes*, whereby it is made felony without benefit of clergy, in any person, whether prisoner or otherwise, who shall by force break any gaol, with intention to enlarge any prisoner, and which was made to be in force for four years from the twenty fourth of June, one thousand seven hundred and eighty two, be continued to the twenty fourth day of June, one thousand seven hundred and ninety three, and to the end of the then next session of parliament.

21 & 22 Geo. 3. relative to breaking gaol, continued to 24th June 1793, and end of then next session.

XIV. And be it further enacted by the authority aforesaid, That an act passed in this kingdom in the twenty first and twenty second years of the reign of his present Majesty, entitled, *An act for the relief of sheriffs, from whom prisoners in execution for debt shall be rescued, in their removal by virtue of writs of habeas corpus*, in such cases where the said sheriffs shall appear to have been guilty of no neglect or default, be revived, and continued in force to the twenty fourth day of June, one thousand seven hundred and ninety, and to the end of the then next session of parliament.

21 & 22 Geo. 3. c. 34. relative to sheriffs, continued to 24th June 1790, and end of then next session.

XV. And be it further enacted by the authority aforesaid, That an act made in this kingdom in the eighth year of the reign of his late Majesty King George the first, entitled, *An act for the better and more effectual apprehending and transporting felons, and others, and for continuing and amending several laws made in this*

8 Geo. 1. c. 9. relative to felons,

A. D. 1788.

kingdom, for ſuppreſſing tories, robbers, and rapparees, and alſo to prevent the liſting of his Majeſty's ſubjects to ſerve as ſoldiers in foreign ſervice, without his Majeſty's licenſe, as alſo ſo much of one other act made in the * third year of his preſent Majeſty, entitled, *An act for the more effectual preventing and further puniſhment of forgery, perjury, ſubornation of perjury, and to make it felony to ſteal bonds, notes, or other ſecurities for payment of money, and for the effectual tranſporting felons, vagabonds, and others*, as relates to the tranſporting felons, vagabonds, and others, and all and every the powers, proviſoes, and penalties therein reſpectively contained, with the alterations and additions made in and by the ſtatute of the ninth year of his ſaid late Majeſty King George the ſecond, entitled, *An act for continuing and amending ſeveral temporary ſtatutes, now near expiring, and continued thereby*, be further continued to the twenty fourth day of June, one thouſand ſeven hundred and ninety, and to the end of the then next ſeſſion of parliament.

and clauſes of 3. Geo. 3. relative to felons, &c. continued to 24th June 1790, and end of then next ſeſſion.

XVI. And be it further enacted by the authority aforeſaid, That an act paſſed in this kingdom in the eleventh and twelfth years of the reign of his preſent Majeſty, entitled, *An act for explaining and amending an act made in the eighth year of the reign of her late Majeſty queen Anne*, entitled, *An act for explaining and amending an act*, entitled, *An act to prevent the further growth of popery*, ſo far only as the ſame makes a proviſion for the maintenance of popiſh prieſts, converted to the proteſtant religion, be revived, and continued to the twenty fourth day of June, one thouſand ſeven hundred and ninety, and to the end of the then next ſeſſion of parliament.

11 & 12 Geo. 3. c. 27. relative to popery, continued to 24th June 1790, and end of then next ſeſſion.

CHAP. XLIII.

An Act for making a Navigable Canal from the Town of Malahide in the County of Dublin, to the River of Fieldſtown in the ſaid County.

Preamble.

WHEREAS the country adjacent to the town of Malahide, in the county of Dublin, and alſo a conſiderable part of the county of Meath, are ſupplied with coals, culm, ſlates, timber, and various other things, from the harbour of the ſaid town of Malahide, which are conveyed from thence on carriages drawn by horſes, or other beaſts of burthen, at a very conſiderable expence,

* Compared with the roll.

pence, to the great diſcouragement of thoſe perſons concerned in manufactures, and highly diſtreſſing to the poorer inhabitants of the places before mentioned: and whereas Richard Talbot of Malahide in the county of Dublin aforeſaid, eſquire, propoſes to make at his own expence a navigable canal from the ſaid town of Malahide, through the town of Swords to the river of Fieldſtown, and into the adjacent country: and whereas the making of the ſaid canal, would be highly beneficial to the countries adjacent, be it therefore enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That from and after the paſſing of this act, it ſhall and may be lawful for the ſaid Richard Talbot, his heirs or aſſigns, to purchaſe and take meſſuages, lands, tenements, and hereditaments, for the purpoſe of making the ſaid navigable canal, and that the ſaid Richard Talbot, his heirs and aſſigns, ſhall from thenceforth by virtue of this act, be fully empowered by himſelf, his agents, overſeers, workmen and ſervants, to carry on and complete a navigable canal as aforeſaid, from the ſaid town of Malahide, through the ſaid town of Swords to the ſaid river of Fieldstown, and that the ſaid Richard Talbot, his heirs and aſſigns, ſhall be empowered to open all rivers that interſects the ſaid intended canal, and to make all ſuch out-lets, off-branches, cuts, and navigations, trenches, paſſages, dams and wears, as may by him be judged neceſſary for carrying on the ſaid work, or for ſupplying the ſaid intended canal with water, ſubject to the conditions herein after expreſſed and mentioned.

Richard Talbot may purchaſe lands, &c. for making a canal,

may complete canal as herein,

may open rivers as herein,

and may make wears, &c.

II. And be it further enacted, That the ſaid Richard Talbot, his heirs and aſſigns, ſhall from and after the time aforeſaid, be inveſted with, and ſhall hold and enjoy all and ſingular ſuch powers, privileges, advantages and authorities in all things for the purpoſe of carrying on, compleating, and maintaining the ſaid canal, as are now veſted in the company of undertakers of the grand canal, by an act of parliament paſſed in this kingdom in the eleventh and twelfth years of his preſent Majeſty's reign, entitled, *An act for enabling certain perſons to carry on and complete the grand canal*, and that the ſaid Richard Talbot ſhall from and after the time aforeſaid, be inveſted with all ſuch powers as are veſted in the ſaid company of undertakers of the grand canal, but ſubject to the conditions herein after expreſſed and mentioned, to enable him to open the communication and canal aforeſaid, and to enable him to ſummon juries for the valuing ſuch lands, houſes, tenements, and hereditaments, as may be neceſſary for the compleating the

To have ſame powers as company of grand canal, by 11 & 12 Geo. 3. c. 31.

A. D. 1788. Chap. 43.

said work, and for making such wharfs, quays, store-houses, market-houses, locks, basons, and works, as may be judged by him proper for said work, and that the said Richard Talbot be enabled to purchase and hold such lands, houses, tenements and hereditaments for the purposes aforesaid, such purchases to be made in such manner as the said company of undertakers of the grand canal are by law empowered to proceed in purchasing lands, tenements, and hereditaments.

may purchase lands in manner of grand canal company.

III. And be it enacted by the authority aforesaid, That in consideration of the expence and trouble which the said Richard Talbot shall be put to in making and maintaining the said canal, it shall and may be lawful to and for the said Richard Talbot, his heirs and assigns, from time to time, and at all times hereafter to ask, demand, receive, and sue for to his own use, the like duties, rates, and tolls for any vessels carrying goods, merchandize or commodities along the said canal, as the company of undertakers of the grand canal are now by law entitled to levy, for the carriage of the like goods, merchandize, or commodities on the grand canal.

May demand like duties as company of grand canal.

IV. And be it further enacted by the authority aforesaid, That this act shall be deemed a publick act, and shall be judicially taken notice of as such by all judges, juries, and other persons, without specially pleading the same.

A public act.

V. And whereas the town of Swords, and the lands adjoining the river of Fieldstown, are chiefly supplied with good water from the two rivers of Swords and Fieldstown, intended in consequence of the powers given by this act, to be taken into the said canal, and that these rivers are almost the only waters in that part of the country, whereat cattle can drink in the summer season, and as cattle cannot be watered in a canal, by reason of the steepness of the banks, and sudden depth of the water: and whereas great detriment would ensue to John Hatch, esquire, through whose grounds said rivers now pass for a considerable length of their course, unless some security be given to him and his heirs, that a proper quantity of the water of said rivers should be left out of said canal for the use of him and his said grounds, as of the places aforesaid: be it therefore enacted by the authority aforesaid, That until said intended canal shall be made as far as the extent of the first level from Malahide, which will be three miles at least, capable of carrying vessels of twenty tons, and that proper and sufficient bridges be made over the highways through which it is to pass during the said extent of said first level, and that two watering slips be likewise made wherever it shall cross any highway or

Recital of inconveniencies to John Hatch, esq;

no alteration to be made in the course of the river Fieldstown, until watering slips, &c. as herein be made.

road

road in its courſe to the extent of ſaid firſt level, at leaſt thirty feet wide and ſloping four feet to every foot, fall and well paved entirely down ſaid ſlips, and acroſs the bottom of ſaid canal, it ſhall not be lawful for the ſaid Richard Talbot, his heirs or aſſigns, to make any alteration in the courſe of the ſaid river of Fieldſtown.

A metal pipe to be fixed as herein for the convenience of J. Hatch, eſq; and town of Swords, &c.

VI. And in order to ſecure water to the places aforeſaid, and to the ſaid John Hatch, his heirs and aſſigns, for the uſe of the ſaid grounds in his poſſeſſion: be it enacted, That there ſhall be inſerted in ſaid canal, at the bottom of or at ſuch height above the bottom of ſaid canal, as the ſaid John Hatch, his heirs or aſſigns, or any engineer by him or them appointed ſhall chooſe, a metal pipe of ſix inches diameter at leaſt, and placed under or by the ſide of the bridge, which ſhall be built over ſaid canal, on the turnpike road now leading from Dublin to Drogheda, and conveyed along the ſaid road to the bridge of Liſenhall, there to diſcharge its contents of running water into the bed of the river of Seatown, or of Liſenhall, or placed in any other ſpot that ſhall be judged by the ſaid John Hatch, his heirs or aſſigns, or any engineer appointed by him or them, more convenient for the purpoſe aforeſaid of ſupplying the places aforeſaid, and him, them, his, and their ſaid grounds, with running water as aforeſaid, the ſame to be ſo placed, and at all times kept in repair by and at the expence of the ſaid Richard Talbot, his heirs and aſſigns, and in order to enable the ſaid Richard Talbot ſo to do, that it ſhall and may be lawful to and for the ſaid Richard Talbot, his heirs and aſſigns, at all times when neceſſary, to open a paſſage along ſaid turnpike road, in order to lay down and repair ſaid pipe, and to cover and guard the ſame, according to the direction of ſaid John Hatch, his heirs and aſſigns, or any engineer to be appointed by him and them, and under the direction of an inſpector, or other officer, having the care of ſaid turnpike road, and that all expences attending the laying and repairing of ſaid pipe, as well as of making and keeping in repair the watering ſlips aforeſaid, ſhall be paid at all times by the ſaid Richard Talbot, his heirs or aſſigns, and in caſe of refuſal or neglect by the ſaid Richard Talbot, his heirs or aſſigns, to repair and keep in good order ſaid pipe and watering ſlips for one fortnight, after ſervice on him or them with notice, in writing, for that purpoſe; that it ſhall and may be lawful to and for the ſaid John Hatch, his heirs and aſſigns, ſo long as he or they ſhall be, and remain tenant or tenants of the lands he now holds of Seatown or of Liſſen-hall,

to be kept in repair, &c. by Richard Talbot,

Richard Talbot may open a paſſage on turnpike road, to lay down or repair ſaid pipe,

under direction of inſpector of ſaid road,

expences to be paid by Richard Talbot,

on default for one fortnight after notice, in writing, John Hatch, eſq;

A. D. 1788. Chap. 43.

to employ proper perſons to repair the ſame, or for the lord archbiſhop of Dublin to do the ſame, in caſe the tenure of him, the ſaid John Hatch, his heirs or aſſigns, ſhall expire at any time; and if the ſaid Richard Talbot, his heirs or aſſigns, ſhall neglect or refuſe to pay the expences thereof in ſix months, after a bill furniſhed to him or them of ſuch expences, then that it ſhall and may be lawful to and for the ſaid John Hatch, his heirs and aſſigns, or for the ſaid archbiſhop of Dublin, in caſe the ſaid John Hatch's leaſe of the lands of Seatown ſhall expire, to put a ſtop to the paſſing of the waters, to be taken into the intended canal or navigation 'till ſuch time as ſaid expences ſhall be paid.

or the lord archbiſhop of Dublin, as herein, may employ perſons to repair the ſame, on refuſal of payment of expences in 6 months after bill furniſhed, John Hatch, eſq; at liberty to ſtop waters as herein.

VII. Provided always, That there ſhall be no more ground taken from ſaid John Hatch, his heirs or aſſigns, but one track way, and that not more than twelve feet wide for uſe of ſaid canal, ſo far as it ſhall run through the grounds now in the tenure of the ſaid John Hatch, or ſo long as they, or any of them ſhall remain in the tenure of him, his heirs or aſſigns, and that no lock-houſe or building of any ſort, ſhall be erected on ſaid ground, while in the tenure of ſaid John Hatch, his heirs or aſſigns, without the conſent of him or them, or without the conſent of the lord archbiſhop of Dublin for the time being, owner of the lands of Seatown, in caſe the ſaid John Hatch's tenure of ſaid lands ſhall at any time expire.

Quantity of ground to be taken from J. Hatch, eſq; no lock-houſe, &c. to be erected on ſaid ground without conſent.

VIII. Provided always, That it ſhall and may be lawful at all times for all perſons reſiding near to the ſaid intended canal, to draw water out of the ſame to their habitations and offices for brewing, and all other domeſtick uſes, ſo as that in taking the ſame, they do not break or injure the bank of ſaid canal.

Reſidents near canal to draw water as herein.

CHAP.

A. D. 1788.

CHAP. XLIV.

An Act to enable all Eccleſiaſtical Perſons and Bodies, Rectors, Vicars, and Curates, and Impropriators, and thoſe deriving by, from, or under them, to recover a juſt Compenſation for the Tithes withheld from them in the Year One thouſand ſeven hundred and eighty-ſeven, in the ſeveral Counties and Counties of Cities therein mentioned, againſt ſuch Perſons who are liable to the ſame; and to explain ana amend an Act made in the Twenty-ſeventh Year of His Majeſty's Reign, Entitled, *An Act to enable all Eccleſiaſtical Perſons and Bodies, Rectors, Vicars, and Curates, and Impropriators, and thoſe deriving by, from, or under them, to recover a juſt Compenſation for the Tithes withheld from them in the Year One thouſand ſeven hundred and eighty-ſix, in the ſeveral Counties therein mentioned, againſt ſuch Perſons who are liable to the ſame.*

Preamble.

IN order to give a juſt compenſation to all eccleſiaſtical perſons and bodies, and to all rectors, vicars, and curates, and impropriators of the ſeveral pariſhes in the counties herein after mentioned, and thoſe deriving by, from, or under them, who by means of violence, threats, and unlawful oaths and combinations, have not received the tithes, or ſecurities for the ſaid tithes, for the year one thouſand ſeven hundred and eighty-ſeven, due to them in their reſpective capacities, or who by ſuch means as aforeſaid have been compelled to enter into inadequate compoſitions, or take inadequate compenſation for ſuch tithes: be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That all or any contracts or bargains made for tithes of the year one thouſand ſeven hundred and eighty-ſeven, in any pariſh or union in the counties of Limerick, Kerry, Cork, Tipperary, Waterford, Clare, and Kilkenny, and in the counties of the cities of Cork, Limerick, Waterford, and Kilkenny, ſhall, at the deſire of ſuch eccleſiaſtical perſons or bodies, or impropriators, rectors, vicars, or curates, or any perſon deriving by, from, or under any of them, or the perſonal repreſentatives of any of them, and not otherwiſe, ſuch deſire to be ſignified in the manner herein after mentioned, be null and void to all intents and purpoſes whatſoever.

Contracts, &c. for tithes of 1787, void.

A. D. 1788. Chap. 44.

Notice to parishioners as herein.

II. Provided always, That such ecclesiastical person or body, rector, vicar, or curate, or any impropriator, or the representatives of, or any person deriving by, from, or under any of them, in the counties of Limerick, Kerry, Cork, Tipperary, Waterford, Clare, and Kilkenny, and in the counties of the cities of Cork, Limerick, Waterford, and Kilkenny, on or before the first day of July, one thousand seven hundred and eighty-eight, give notice in writing, subscribed by his or her name and hand-writing, and directed to the parishioners of such parish or union, signifying his or her desire, that all or any contracts made, and securities given for such tithes, in the said parish or union, for the year one thousand seven hundred and eighty-seven, made by him, or by any person claiming under him, shall be null and void, and signifying also his or her intention to proceed for recovery of the value of such tithes, under this act; and also whether he or she intends to proceed by petition, in manner herein after directed, or by civil bill; and in cases where no contracts have been made, or securities given, then, every person so entitled as aforesaid, shall give notice as aforesaid, signifying his or her intention to proceed in the manner by this act directed, and whether by petition or civil bill, which notice shall be posted on the door of the church of the said parish or union, if there be any church within the same in which divine service is usually celebrated, and if not, on the market-house, or in some conspicuous place in the market-town within or next adjoining to such parish or union; such notice, if it should not signify the intention of the person who shall have given the same, to annul all such contracts and securities, shall specify the names of all persons whose contracts and securities the person giving such notice intends to annul.

Court to which petition is preferred to direct the person to whom referred to report evidence,

III. Provided always, and be it enacted, That in all suits which shall be instituted to recover compensation for the tithes of the year one thousand seven hundred and eighty-seven, in which any ecclesiastical person or body, or impropriator, rector, vicar, or curate, or any person deriving from, by, or under them, or the personal representative of any of them, shall desire to annul any contract, and shall institute any suit under this act, if he shall sue by petition, the court to which such petition shall be preferred, shall direct the person to whom such petition shall be referred, to report such evidence as shall be laid before him touching the reasonableness or unreasonableness of the said contract, together with his opinion thereon, and the court shall judge whether the said contract was reasonable or not; and the judge on the hearing

ing of every civil bill that ſhall be brought under this act, ſhall enquire whether the contract be reaſonable or not, and in either caſe, if the contract ſhall appear to ſuch court or judge to be reaſonable, in every ſuch caſe, ſuch contract ſhall be affirmed, and the plaintiff or petitioner ſhall pay ſuch coſts as to ſuch court of equity or judge ſhall appear to be reaſonable; and if ſuch contract ſhall appear to the ſaid court, or to ſuch judge to be unreaſonable, the perſon or perſons deſiring to eſtabliſh the ſame, ſhall pay the like coſts, any thing in this act to the contrary notwithſtanding.

if contract appears reaſonable, the court to affirm it.

IV. And be it enacted, That every ſuch eccleſiaſtical perſon or body, rector, vicar, or curate, or any impropriator, or the repreſentatives of, or any perſon deriving by, from, or under any of them, having given ſuch notice as aforeſaid, and alſo every perſon aforeſaid, who by the means aforeſaid had been prevented from receiving his tithes, or any part of the ſame, or the ſecurities for the ſame, or any part thereof, in the ſaid year, may, at his election, proceed for recovery of the juſt value of the tithes of the pariſh or union to which he was entitled as aforeſaid, in the year one thouſand ſeven hundred and eighty-ſeven, either by petition to his Majeſty's court of chancery, or court of exchequer, in manner herein after mentioned, or by civil bill at the aſſizes in the county in which ſuch pariſh, or part of ſuch pariſh is ſituated, in the ſame manner as required by law for proceeding for recovery of debts by civil bill, ſuch ſuits to be commenced within the ſpace of two years from the paſſing of this act.

Recovered either by petition to chancery or exchequer or civil bill.

within two years.

V. And be it enacted, That in caſe any ſuch eccleſiaſtical perſon or body, rector, vicar, or curate, or any impropriator, or the repreſentative of, or any perſon deriving by, from, or under any of them, ſhall proceed by petition to the ſaid courts of chancery or exchequer, ſhall, in ſuch petition, ſet forth whether he claims the tithes of ſuch pariſh or union, as an eccleſiaſtical perſon or body, or as rector, vicar, or curate, or impropriator, or as deriving by, from, or under any of them, and whether he is, as ſuch, entitled to the whole, or a part of ſuch tithes, and if a part, what proportion of ſuch tithes he is entitled to, and ſhall annex to ſuch petition a ſchedule of the names and places of abode of the ſeveral perſons occupiers of land, in ſuch pariſh or union, or of the executors or adminiſtrators of ſuch perſons, if any of them be dead againſt whom he ſeeks to recover the value of the tithes of the ſaid year, and the total value of the tithes, without ſpecifying the particulars for the ſaid year claimed againſt

What the petition and ſchedule is to contain.

A. D. 1788. Chap. 44.

such persons respectively; and shall also set forth in such schedule the amount of such tithes, if any, as were paid in kind by any of such persons, or for which satisfaction was made in money, and the amount thereof, the truth of which petition and schedule shall be verified by affidavit or affidavits, according to the best knowledge or belief of the person or persons swearing the same, that the sums claimed from the several persons respectively for tithe for the said year one thousand seven hundred and eighty-seven, are made up as near as in the deponent's power or ability to do the same, to the different rates *per* acre or otherwise, which have for three years next preceding the said year, within which tithes had been paid, (the year one thousand seven hundred and eighty-six excepted) being, after all abatements, really and *bona fide*, paid or secured for tithes of the like kind and quality within the said parish or union, and that there is no charge in the said schedule for any kind of tithes or dues which have not been, really and *bona fide*, paid or secured by the parishioners of the said parish or union, within the aforesaid three years, preceding the year one thousand seven hundred and eighty-six; and thereupon it shall and may be lawful for the said courts of chancery and exchequer respectively, to make an order upon such petition, referring the same to such officer or person as the said courts respectively shall, in manner as by this act specified, appoint; and requiring such officer or person to examine into the truth of the contents thereof, and to report to the said courts respectively, whether any, and what sums of money are due by such persons respectively to such ecclesiastical person or body, rector, vicar, or curate, or any impropriator, or the representative of, or any person deriving by, from, or under any of them, for the tithes of the said year: provided always, That in case it shall appear by any affidavit to be annexed to any such petition, that a valuation of the tithes for the said year one thousand seven hundred and eighty-seven, could not be made, by means of force or terror, or unlawful oaths and combinations, then, and in such case, it shall not be necessary to set forth in any such petition or schedule the value of the tithes therein, for the said year one thousand seven hundred and eighty-seven, but instead thereof, the average value of the tithes of the respective lands, for the three years next preceding the said year, (the year one thousand seven hundred and eighty-six excepted) within which tithes had been paid, according to the best knowledge or belief of the person swearing the same, shall be set forth, and the same shall be sufficient.

affidavit to be made;

orders of reference,

average value of tithes for 3 years, previous to 1787, (the year 1786 excepted).

VI. Provided always, and be it enacted, That in every caſe where it ſhall appear to the ſatisfaction of the court of equity, to which application ſhall be made to obtain ſatisfaction for tithes, from the report of the referee who ſhall take the account, or otherwiſe, or to the judge who ſhall try any civil bill under this act, for the recovery of tithes, that the tithes in queſtion, were, or have been after due notice, fairly, honeſtly, and *bona fide*, ſet out without fraud or colluſion, and that the perſon or perſons entitled to ſuch tithes, or for whom the ſame were ſet out, had not been, by any fraud, combination, or other unfair or undue means, prevented from availing himſelf of ſuch ſetting-out, and of receiving the benefit of ſuch tithes, as in juſtice and conſcience he ought to have been, then, and in every ſuch caſe, no recovery or compenſation for tithes ſhall be had, under this act; and for the better information of every ſuch court of equity, the referee, or perſon ordered to take the account of tithes under this act, ſhall report to the ſaid court all evidence before him touching the matters aforeſaid; and every ſuch court of equity, and every ſuch judge who ſhall, as to all parties, have an equitable juriſdiction, ſhall and may receive evidence of any general refuſal to buy or take tithes in every pariſh from which ſuch complaint ſhall come, the better to enable ſuch court and judge to determine whether the perſon entitled to tithes, hath been prevented as aforeſaid.

No recovery if tithes after notice be fairly ſet out,

referee to report evidence,

judge, &c. may receive evidence of general refuſal.

VII. And whereas the nature and value of the property claimed by ſuch petitions, would not admit of the expence and length of time uſual in carrying on, in the ordinary way, proceedings on accounts before the officers of the ſaid courts: be it enacted, That the ſaid courts reſpectively may appoint ſuch perſon or perſons as the ſaid courts ſhall reſpectively think proper to take the ſaid accounts, and to order that ſuch accounts be taken in ſuch manner as the ſaid courts reſpectively ſhall think juſt, and ſuch perſon ſo to be appointed ſhall be reſpectively paid ſuch recompence for their pains and labour in taking ſuch accounts, and in making the ſaid report, as the ſaid courts reſpectively ſhall think fit, ſuch recompence to be in lieu and ſatisfaction of all fees whatſoever.

Perſons to be appointed for taking the accounts.

VIII. Provided always, and be it enacted, That no ſuch officer or perſon who ſhall be directed to take any of ſuch accounts, ſhall proceed in taking any account in purſuance of ſuch petition and order, unleſs it ſhall appear to him by affidavit, that a copy of ſuch petition, ſchedule, affidavit, and order, and alſo a ſummons or notice, expreſſing the time and place appointed for proceeding

No accounts to be taken if matters hereinbefore have not been done,

A. D. 1788. Chap. 44.

ceeding on the ſaid account, has been poſted on the door of the church of the ſaid pariſh or union, if there be any church within the ſame, in which divine ſervice is uſually celebrated, and if not, on the market-houſe, or in ſome conſpicuous place in the market-town in, or next adjoining to the ſaid pariſh or union, at leaſt twenty one days before the time appointed for proceeding on ſuch account, and thereupon, and without any other notice whatſoever, ſuch officers or perſons reſpectively are hereby required, in a ſummary manner, to examine into the matter, to them reſpectively referred, and to aſcertain the ſums due by each perſon for ſuch tithes, and make a report, or at the deſire of the petitioners, ſeparate reports thereof to the ſaid courts reſpectively, from time to time; and in caſe any perſon named in ſuch petition or ſchedule, ſo to be poſted as aforeſaid, ſhall not, by himſelf or herſelf, or by any attorney or ſolicitor, attend in purſuance of ſuch ſummons or notice, ſuch petition, as to every ſuch perſon, ſhall be taken as confeſſed, and an order ſhall be forthwith made as againſt every ſuch perſon upon ſuch petition, for the ſums therein reſpectively charged againſt every ſuch perſon, and for reaſonable coſts, at the diſcretion of the court, and no exception ſhall be received to any report made upon ſuch petition, but the court ſhall, upon ſuch report, make ſuch order thereon as to ſuch court ſhall ſeem juſt, and no appeal ſhall be againſt any order made upon any ſuch petition.

If perſons named do not appear, an order ſhall be made againſt them.

no appeal.

IX. Provided always, That in caſe it ſhall appear, in manner as aforeſaid, that any ſuch eccleſiaſtical perſon or body, rector, vicar, or curate, or any impropriator, or the repreſentative of, or any perſon deriving by, from, or under any of them, intended to make any abatement out of the value of the tithes payable by any perſon for the ſaid year, then no greater ſum ſhall be ordered to be paid by any ſuch perſon, than what ſhall remain, after deducting the ſum intended to be abated; and in caſe it ſhall appear, that any ſuch rector, vicar, or curate hath received any of ſuch tithes in kind, or ſatisfaction in money for the ſame, allowance ſhall be made for the value thereof.

Abatement and allowance.

X. And be it enacted, That the ſaid courts reſpectively may cauſe proceſs to be iſſued, in the nature of an injunction, to the ſheriff, commanding him to levy ſuch ſum as ſhall be awarded againſt any party, together with one ſhilling in the pound for levying the ſame, out of the goods and chattels of ſuch party, and for want of ſuch goods, commanding him to take the body of ſuch party into execution for the ſame.

Proceſs in nature of injunction.

XI. And

Books and writings to be produced.

XI. And be it enacted, That the ſaid courts reſpectively may order, that books, writings, and evidences in the cuſtody, power, or poſſeſſion of the ſaid parties, or of any other perſon or perſons, which may be neceſſary to enable the ſaid officers or perſons to take the accounts by this act directed to be taken by them, ſhall be brought into the ſaid courts reſpectively, and produced on taking the ſaid accounts.

Security for payment of coſts,

XII. Provided always, That in any caſe where any dilatory or unjuſt proceedings ſhall appear on the part of the defendant, the courts of equity reſpectively may direct ſuch defendant to enter into ſecurity, for the payment of ſuch coſts as the ſaid courts reſpectively ſhall award in the ſaid cauſe, and on the defendant failing ſo to do, the petition to be taken as confeſſed againſt the defendant; and no objection to any ſuch petition, on account of the demands thereby ſought to be recovered being of a diſtinct nature, nor for want of parties, ſhall be received, and no ſuch petition ſhall abate on account of the death of any of the parties thereto; and in caſe of any ſuch death, the petitioner may proceed againſt the repreſentatives of any perſon ſo dying, having firſt ſerved them with a notice thereof, and upon its appearing to ſuch officer or perſon to whom any ſuch account ſhall be referred, that ſuch notice had been given, ſuch officer or perſon ſhall proceed in taking the account againſt the repreſentatives of any perſon ſo dying, in the ſame manner as againſt the ſaid perſon were he living, and the ſaid courts reſpectively ſhall proceed thereon accordingly.

petition not to abate on account of death of parties.

Perſonal interrogatories.

XIII. And be it enacted, That every perſon who ſhall be admitted to take any defence to any ſuch petition, ſhall, within ſuch time as the ſaid courts reſpectively ſhall think proper, on the proceedings before ſuch officer or perſon to whom ſuch accounts ſhall be referred, anſwer ſuch perſonal interrogatories as ſhall be exhibited to him or her, on behalf of any ſuch petitioner, touching the quantities or values of the tithes, for the ſaid year one thouſand ſeven hundred and eighty-ſeven, of the lands of which ſuch perſon, or the perſon or perſons of whom he or ſhe is or are repreſentatives, held in the ſaid year.

Proceedings by civil bill.

XIV. And be it further enacted, That in caſe any ſuch eccleſiaſtical perſon or body, rector, vicar, or curate, or any impropriator, or the repreſentative of, or any perſon deriving by, from, or under any of them, ſhall proceed by civil bill, for recovery of any tithes claimed by him, for the ſaid year one thouſand ſeven hundred and eighty-ſeven, ſuch civil bill may be brought againſt any of the perſons ſubject to the payment of ſuch tithes for his

A. D. 1788. Chap. 44.

ſeparate demand againſt any of them, or in caſe any of them be dead, againſt the executors or adminiſtrators of ſuch perſons reſpectively, without any previous proceſs or proceedings in any eccleſiaſtical court, any law or uſage to the contrary notwithſtanding; and that ſuch civil bills may be brought, although the ſums claimed therein may exceed the ſum for which civil bills are limited by law to be brought.

Notice to pariſhioners herein,

XV. And be it enacted, That where any ſuch eccleſiaſtical perſon or body, rector, vicar, or curate, or any impropriator, or the repreſentative of, or any perſon deriving by, from, or under any of them, ſhall proceed by civil bill as aforeſaid, notice in writing ſhall be poſted on the door of the church of the pariſh or union, if there be any pariſh church within the ſame in which divine ſervice is uſually celebrated, and if not, on the market-houſe or in ſome conſpicuous place in the market-town in or next adjoining to the pariſh or union, at leaſt fourteen days before the aſſizes in which ſuch civil bill ſhall be ſued, in which notice, or in a ſchedule to be annexed thereto, ſhall be ſet forth the names and places of abode of the ſeveral perſons occupiers of land in ſuch pariſh or union, or of the executors or adminiſtrators of ſuch perſons, if any of them be dead, againſt whom he ſeeks to recover the value of the tithes for the ſaid year one thouſand ſeven hundred and eighty-ſeven, and the total value of the tithes without ſpecifying the particulars for the ſaid year claimed againſt ſuch perſons reſpectively, if ſuch tithes have been valued, and if not, the average agreement for the tithes of the lands reſpectively for the three years wherein tithes had been paid or agreed to be paid, next preceding the ſaid year, and if any of ſuch perſons have paid any of ſuch tithes in kind, or given ſatisfaction in money for the ſame, the amount thereof ſhall be ſet forth in ſuch ſchedule, and proof of ſuch notice being made, no other notice, ſummons, or ſervice whatſoever ſhall be neceſſary to entitle any ſuch eccleſiaſtical perſon or body, rector, vicar, or curate, or any impropriator, or the repreſentative of, or any perſon deriving by, from, or under any of them, to proceed on any ſuch civil bill; and in caſe no defence be made to any ſuch civil bill, the ſum appearing by ſuch notice or ſchedule to be due by the perſon not taking defence ſhall be deemed the ſum due by him, without further proof.

If no defence the ſum in notice deemed due.

Title to tithes controverted.

XVI. And be it enacted, That if on any of the proceedings aforeſaid, the title of any eccleſiaſtical perſon or body, rector, vicar, or curate, or any impropriator, or the repreſentative, of, or any perſon deriving by, from, or under any of them, to the tithes

claimed by him, ſhall be controverted, general reputation of his being the perſon entitled to ſuch tithes ſhall be ſufficient evidence to entitle him to recover the ſame.

No jury on civil bill, no appeal.

XVII. And be it enacted, That on the hearing of any civil bill under this act no jury ſhall be empanelled, nor ſhall any appeal from any ſuch decree be received.

Evidences,

XVIII. And be it enacted, That if it ſhall appear, that by any force, terror, or any undue means, any eccleſiaſtical perſon or body, rector, vicar, or curate, or any impropriator, or the repreſentative of, or any perſon deriving by, from, or under any of them, or any of them on his or their behalf, hath been prevented from viewing or valuing any tithes for the ſaid year one thouſand ſeven hundred and eighty-ſeven, or that by any ſuch means he is deprived of the evidence of any neceſſary witneſs, or that the beſt kind of evidence cannot be obtained, then, and in every ſuch caſe, the ſaid courts reſpectively, and the officers or perſons to whom ſuch accounts ſhall be referred, may admit and accept of evidence of an inferior nature, according to the nature and circumſtances of the caſe; and the ſaid courts of chancery and exchequer, and the judge in the civil bill court, wherever the proceedings ſhall be by civil bill, and ſuch officers or perſons as aforeſaid to whom ſuch petition ſhall be referred, ſhall in every ſuch caſe enquire into the average value of the ſaid tithes for three years within which ſuch tithes ſhall have been paid next preceding the ſaid year one thouſand ſeven hundred and eighty-ſeven, and ſhall conſider the evidence of the average value for the ſaid three years as proof of the value of the ſaid tithes for the ſaid year one thouſand ſeven hundred and eighty-ſeven, and alſo the average value of the tithes of each denomination of land for the ſaid three years, as proof of the value of the tithes of the ſame denomination for the ſaid year one thouſand ſeven hundred and eighty-ſeven.

average value of tithes for 3 years preceding 1787.

Valuation of 1787, deſtroyed or withheld.

XIX. And be it enacted, That in every caſe where it ſhall appear that the valuation of the ſaid year one thouſand ſeven hundred and eighty-ſeven had been made, but had been maliciouſly deſtroyed, or forcibly or fraudulently withheld, it ſhall be conſidered to all intents and purpoſes, as if the ſaid eccleſiaſtical perſon or body, rector, vicar, or curate, or any impropriator, or the repreſentative of, or any perſon deriving by, from, or under any of them, and thoſe employed by him, had been prevented from viewing or valuing the ſaid tithes for the ſaid year one thouſand ſeven hundred and eighty-ſeven.

Penalty on perjury or ſubornation thereof.

XX. And be it further enacted, That if any perſon or perſons ſhall wilfully, falſely, and corruptly take any oath or affidavit, or affirmation to be taken before any perſon in purſuance of this act, and be thereof lawfully convicted by verdict, or upon his, her, or their confeſſion, he, ſhe, or they ſo offending ſhall, for every ſuch offence, incur and ſuffer ſuch penalties, pains, and diſabilities as perſons convicted of wilful and corrupt perjury are by any of the laws now of force in this kingdom liable unto; or if any perſon or perſons ſhall corruptly procure or ſuborn any other perſon to take ſuch falſe oath or affidavit or affirmation, and the perſon or perſons ſo procuring and ſuborning ſhall be thereof convicted by verdict, or upon his, her, or their confeſſion, every perſon ſo offending ſhall, for every ſuch offence, incur and ſuffer ſuch penalties forfeitures, pains, and diſabilities, as perſons convicted of ſubornation of perjury are by any of the laws now of force in the kingdom liable to.

Recital of 27 G. 3. c. 36.

XXI. And whereas ſome of the pariſhes in the counties mentioned in an act paſſed in the twenty-ſeventh year of his Majeſty's reign, entitled, *An act to enable all eccleſiaſtical perſons and bodies, rectors, vicars, and curates, and impropriators, and thoſe deriving by, from, or under them, to recover a juſt compenſation for the tithes withheld from them in the year one thouſand ſeven hundred and eighty-ſix, in the ſeveral counties therein mentioned, againſt ſuch perſons who were liable to the ſame*, extend into the counties adjoining cities, and doubts have been entertained whether the ſaid act extends to the counties of the ſaid cities, namely to the counties of the cities of Limerick, Cork, Waterford, and Kilkenny, which are in equal miſchief with the counties mentioned in the ſaid act, and are in the dioceſes of the ſame reſpective biſhops: be it enacted, That the ſaid ſeveral counties of cities ſhall be conſidered as comprehended within the ſaid act, and as if they had been expreſsly mentioned therein, and that all proceedings had for recovering the tithes of pariſhes lying either partly or entirely in the counties of the ſaid cities ſhall be conſidered as valid and effectual to all intents and purpoſes, as if the ſaid counties of cities had been expreſsly named in the ſaid act.

27 G. 3. to extend to counties of the city of Limerick, &c.

Time of notice to be enlarged to 1788.

XXII. And be it enacted, That the time for giving the notices required to be given by the ſaid recited act, on or before the firſt day of July, one thouſand ſeven hundred and eighty-ſeven, ſhall be enlarged in the counties of the ſaid cities, to the firſt day of July, one thouſand ſeven hundred and eighty-eight, and that any perſon having ſo given notice, on or before the firſt day of July,

one

one thouſand ſeven hundred and eighty-eight, in the counties of the ſaid cities, may proceed for recovery of tithes under the ſaid act, in the ſame manner as if the ſaid notice had been given on or before the firſt day of July, one thouſand ſeven hundred and eighty-ſeven.

No other notice requiſite.

XXIII. And be it declared and enacted, That in all proceedings which have been or ſhall be had under the ſaid act, no other or further notice, ſummons, or ſervice whatever ſhall be required, whether ſuch proceedings have been by petition or civil bill, other than the notices mentioned in the ſaid act, the ſame having been ſubſtituted in the place of all other notices whatſoever.

The 3 years to be the 3 years next preceding the year 1786.

XXIV. And be it declared, That in all caſes where the rates paid, or ſecured for tithes, are required by the ſaid act to be made up, in the affidavit or affidavits verifying the petition and ſchedule, as near as in the deponent's power or ability to do the ſame, to the different rates which, for three years paſt, had been, after all abatements, paid and ſecured for the ſame, the ſaid three years ſhall be taken and underſtood to mean and intend the three years next preceding the year one thouſand ſeven hundred and eighty-ſix, within which tithes had been paid or ſecured in the ſaid pariſh.

Injunction to iſſue without any demand after order.

XXV. And be it declared and enacted, That every injunction ſhall iſſue, without any demand or proceeding ſubſequent to the order made, or to be made, on the ſaid report, in like manner as executions upon judgments in courts of law.

CHAP. XLV.

An Act for rendering more effectual an Act passed in the Twenty-sixth Year of the Reign of His present Majesty King George the Third, Entitled, *An Act for the better Execution of the Law within the City of Dublin, and certain Parts adjacent thereto, and for quieting and protecting Possessions within this Kingdom, for the more expeditious Transportation of Felons, for reviving, continuing, and amending certain Statutes therein mentioned, and for repealing an Act passed in the Seventeenth and Eighteenth Years of the Reign of His present Majesty*, Entitled, *An Act for improving the Police of the City of Dublin, and for other Purposes.*

Preamble.

WHEREAS some further provisions are necessary to render the said act more effectual: be it enacted by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal and commons in this present Parliament assembled, and by the authority of the same, That the commissioners appointed, or to be appointed under and by virtue of the said recited act, so soon as conveniently may be, and from time to time, as there shall be occasion, shall retain and employ such additional number of fit and able men, not exceeding one hundred, as shall be necessary to be watchmen within the district of the metropolis, as they shall think fit, for the better preservation of the peace within the said district, and for the more speedy apprehending of offenders against the peace, and other disorderly persons, such watchmen to be armed, accoutred, and provided in such manner as the said commissioners shall think proper.

Commissioners by 26 G. 3. c. 24. may employ 100 additional watchmen, and not more.

II. And be it enacted, That it shall and may be lawful for the said commissioners to make such rules and orders for regulating the said additional watchman or watchmen appointed under said recited act, and for prescribing the duty and services to be performed by them, as the said commissioners shall think proper, and the said watchmen shall obey all such lawful rules and orders, and observe such subordination, and be subject to such authority of any officer acting under the said act, as the said commissioners shall prescribe in that behalf; and if any of the said watchmen shall neglect or refuse to obey, or shall act contrary to such orders

Commissioners to make rules and orders for regulating watchmen,

watchmen to obey orders, &c.

as aforesaid, he or they shall be subject and liable to such penalty, not exceeding forty shillings, and such imprisonment in the common gaol or house of correction, not exceeding one month, as the said commissioners, or any of them, after due examination and proof upon oath of one or more credible witness or witnesses, or the confession of the party, shall impose and direct, and the said additional watchmen shall have the like powers, privileges and immunities, as the watchmen retained and employed under and by virtue of the said recited act are entitled to.

penalty 40s. and one month's imprisonment, additional watchmen to have same powers, &c. as those by 26 G. 3. c. 24.

III. And be it further enacted, That when and so often as any person charged with offences, shall be brought into any watch-house, guard-room, or other place appointed for the nightly custody of offenders, the constable or other person having the charge or direction of such watch-house, guard-room or other place as aforesaid, shall within one hour after demand thereof, give unto such person, so brought in and committed to his custody, a true account in writing, signed by himself, of the name or names of the person or persons so bringing in or committing such alledged offender, and of the crimes laid to his charge, and if any such constable, or other person as aforesaid, shall refuse or neglect to deliver such account as aforesaid, or be guilty of falsehood therein, he shall forfeit unto every such person so injured, the sum of forty shillings, to be recovered before the justice of the division wherein such place of confinement is situate, who is hereby empowered and required to determine such matter of complaint in a summary way, without fee or reward, the said penalty to be levied by distress and sale of the offender's goods, by warrant under the hand and seal of such justice.

Constable of watch-house to give to person committed, a true account in writing, of the person's name by whom he is committed, and of the crime he is charged with,

penalty 40s.

to be determined by justice of division.

IV. And be it further enacted, That it shall be lawful for the said commissioners, by and with the approbation of the lord lieutenant, or chief governor or governors of this kingdom for the time being, and they are hereby required, so soon as conveniently may be, to retain and employ fit and proper persons to aid and assist the chief constables appointed under the said act, that is to say, not more than two men, who shall do duty on foot or on horse-back, as occasion shall require, in each of the four divisions of the metropolis, under the said recited act, the said two men, so to be appointed in each division, to be called inspectors of the watch, and all and every petty constable and constables appointed under and by virtue of the said recited act, shall obey such lawful directions as they shall from time to time receive from the said respective inspectors of the watch within their respective divisions, and the said petty constables, and the said

Commissioners may employ assistants to chief constables as herein,

to be called inspectors of the watch,

petty constables to obey said inspectors,

A. D. 1788. Chap. 45.

said inspectors shall in like manner obey such lawful directions as they shall from time to time receive from the respective chief constables within their respective divisions, and the said petty constables, inspectors and chief constables shall in like manner obey such lawful directions, as they shall from time to time receive from the high-constable of the peace for the prevention of crimes and apprehending of offenders; and the said petty constables, inspectors, chief constables, and high-constable of the peace, shall obey all such lawful directions as they shall from time to time receive from the said commissioners, or any of them, for the due execution of the law, and of the power and authority given to the said commissioners, or any of them, by the said recited act.

and both to obey chief constables.

chief constable, &c. to obey the high constable of the peace,

high-constable, &c. to obey commissioners.

V. And be it further enacted, That every inspector of the watch, appointed by the said commissioners as aforesaid, whose name shall be entered as such by the said commissioners in a book or books to be kept for that purpose, shall be adjudged, deemed and taken, to all intents and purposes, to be a constable, and shall within the said district have and enjoy all such authority and power, and all such benefit, privilege and advantage, as any constable duly and lawfully appointed, now has, or hereafter may have, or be entitled to by virtue of any law or custom, or of any act or acts heretofore made or hereafter to be made, and the said inspectors and each of them, shall within the said district have and enjoy all such authority and power, and all such benefit, privilege and advantage, as any constable duly and lawfully appointed now has, and that a certificate of such entry, under the hands and seal of the said commissioners, or of any of them, shall be conclusive evidence in all cases whatsoever, that such person or persons is or are nominated and appointed to do duty, as inspectors of the watch, by the said commissioners; and the said inspectors shall take such oath of office, as is by law required to be taken by any person acting as a constable, appointed in and for any parish, liberty, precinct or place whatsoever, which oath the said commissioners, or any of them are, and is hereby authorized and required to administer.

Inspector deemed a constable, when name entered as such by commissioners,

with equal powers,

certificate of such entry, conclusive evidence.

VI. And be it further enacted, That it shall and may be lawful for the lord lieutenant, or other chief governor or governors of this kingdom for the time being, to nominate and appoint a sufficient person to muster the said petty constables, watch-constables, and watchmen appointed or to be appointed under the said recited act, or under this present act; and such person so appointed, is hereby directed and required, once in every month, to muster the said

Chief governors may appoint a person to muster petty constables, &c.

who is to muster petty constables, &c. once a month,

ſaid petty-conſtables, watch-conſtables, and watchmen, and by a convenient time before ſuch muſter ſhall be made, to give notice to the lord mayor or high ſheriffs of the city of Dublin, for the time being, when the ſaid petty conſtables, watch-conſtables, and watchmen, ſhall be muſtered, and the ſaid lord mayor, or high ſheriffs, for the time being, are hereby reſpectively required to give their aſſiſtance for the diſcovering any falſe or untrue return made, or offered to be made of ſuch muſter; and the ſaid perſon, ſo appointed as aforeſaid, ſhall, ſo often as every ſuch muſter ſhall be made, return an account of the numbers of the ſaid petty-conſtables, watch-conſtables, and watchmen at the time of every ſuch muſter, ſo as aforeſaid made, in the actual employ of the ſaid commiſſioners, to the clerk of his Majeſty's privy council of this kingdom for the time being, and ſhall certify thereon, if any of the ſaid petty-conſtables, watch-conſtables, or watchmen in the employ of the ſaid commiſſioners ſhall be abſent, together with the cauſe of ſuch abſence, and ſhall upon every ſuch muſter make oath before the lord mayor of the city of Dublin, for the time being, or ſome other juſtice of the peace for the county of the city of Dublin, not being one of the commiſſioners or juſtices appointed, or to be appointed under the ſaid recited act, that ſuch muſter, return and certificate, are true, to the beſt of his knowledge and belief.

notice of muſter to lord mayor, &c.

lord mayor, &c. to aſſiſt as herein.

return to be made of numbers at each muſter, to clerk of privy council,

together with numbers of abſentees, and cauſe of abſence,

to make oath of muſter return, &c. being true.

VII. And be it further enacted, That every victualler, or perſon ſelling, or having license to ſell beer, ale, or ſpirituous liquors, in whoſe dwelling-houſe, or other place, any of the ſaid watchmen ſhall be found drinking or tipling, between the hours of ſix o'clock in the evening, and ſix o'clock in the morning, ſhall, upon due examination, and proof thereof made on oath, by one or more credible witneſs or witneſſes before any juſtice of the peace for the diviſion where ſuch offence ſhall be committed, forfeit and pay the ſum of forty ſhillings, to be levied out of the goods of ſuch offender by warrant under the hand and ſeal of ſuch juſtice of the peace, one moiety whereof ſhall be applied to the purpoſes of the ſaid recited act, and the other moiety ſhall go to the informer; and if ſuch offender ſhall not pay ſuch fine upon ſuch conviction as aforeſaid, or ſhall not have goods ſufficient to ſatisfy the ſame, then, and in ſuch caſe, every ſuch offender ſhall be committed to the common gaol, or houſe of correction, by warrant of ſuch juſtice, for any time, not leſs than one fortnight, and not more than one month.

Victualler, &c. having watchmen drinking in their houſe between hours as herein,

forfeit 40s.

application of forfeiture,

refuſal of payment, &c. if inſolvent, committed for time herein.

VIII. And be it further enacted, That where any diſtreſs ſhall be made, or any perſon or perſons apprehended by virtue of this act,

Caption, &c. by this act not unlawful,

A. D. 1788. Chap. 45.

act, the taking of such person or persons, or of such distress, shall not be deemed unlawful, nor the party or parties taking the same, be deemed a trespasser or trespassers on account of any default or want of form in the warrant or warrants, or any proceedings relating thereto, nor be deemed a trespasser or trespassers, *ab initio*, on account of any irregularity which shall be afterwards done, permitted, or committed by the party executing such warrant, but the person or persons aggrieved by such irregularity, may recover satisfaction for the special damage only, by action on the case.

plaintiff may recover satisfaction as herein.

IX. Provided always, That no plaintiff or plaintiffs shall recover in any action for such irregularity, trespass, or other proceedings, if tender of sufficient amends shall be made by, or on behalf of the party or parties who shall have committed, or caused to be committed, any such irregularity, trespass, or wrongful proceeding, before such action brought; and in case no such tender shall have been made, it shall and may be lawful for the defendant or defendants in any such action, if he or they shall so think fit, at any time before issue joined, to pay into court such sum of money as he or they shall see fit, whereupon such proceedings, or order and judgment, shall be made and given in and by such court, as in other actions where the defendant is allowed to pay money into court.

No recovery, if tender of sufficient amends be made,

if tender not made, defendant may pay money into court as herein.

Action to be brought within six months after fact committed,

defendant may plead the general issue,

X. And be it further enacted, That if any action or suit shall be brought or commenced against any person or persons, for any thing done in pursuance of the said recited act, or of this act; every such action or suit shall be commenced within six calendar months next after the fact committed, and not afterwards, and the defendant or defendants in such action or suit, may plead the general issue, and give the special matter in evidence, on any trial to be had thereon; and if any such action or suit shall be brought, after the time herein limited for bringing the same, then, and in such case, the jury empanelled to try such action, shall find for the defendant or defendants; and if the plaintiff or plaintiffs shall be nonsuited, or discontinue his, her, or their action or actions, suit or suits, or if judgment shall be given against the plaintiff or plaintiffs in such action, the defendant or defendants shall have and recover double costs, and have the like remedy for the same as any defendant or defendants hath or have for costs of suit in other cases by law.

if after six months, verdict for defendant,

if plaintiff non-suited, &c. double costs to defendant.

Where verdict for defendant, double costs not to be taxed, except as herein.

XI. Provided always, That where verdict shall be given for the defendant, no such double costs shall be taxed, unless the judge before whom the cause is tried, shall certify, on the back of the

 record,

record, that the action ſo brought, appeared to him to be frivolous or malicious.

Rates of houſes how aſſeſſed.

XII. And whereas it is reaſonable, That houſes of ſmall value ſhould pay lower rates and aſſeſſments, than the rates and aſſeſſments impoſed by the ſaid recited act: be it enacted, That ſo often as any rate or rates ſhall be aſſeſſed under ſaid recited act, or any houſes or tenements, which have been, or ſhall be rated for the collection of miniſter's money, or watch money, or for the ſupport and maintenance of the work-houſe and foundling-hoſpital, at the yearly rent of five pounds or under, ſuch houſes or tenements ſhall be aſſeſſed by the commiſſioners appointed under ſaid recited act, in each and every year, in the ſum of one ſhilling in the pound, and no more, of the yearly rent of ſuch houſes or tenements, as the ſame have been, or ſhall be rated for the collection of the ſaid miniſter's money, or ſaid watch money, or for the ſupport and maintenance of the ſaid work-houſe and foundling-hoſpital.

From 25th March 1788, to 25th March 1789, perſons herein to pay 40s. duty, viz.

hawkers of trees, &c.

ſellers of old books, &c. in booths, &c.

ſellers of glaſs bottles as herein,

ſellers of old cloths in booths, &c.

XIII. And be it enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine inclusive, there ſhall be anſwered and paid to your Majeſty, your heirs and ſucceſſors, by all perſons hawking about trees, ſhrubs, and plants for ſale within the city of Dublin, or five miles thereof, and all perſons ſelling, or expoſing to ſale within the ſaid city, or five miles thereof, in any ſtall, ſtand, ſhed, booth, bulk, or other place, not being a part of, or in his or her dwelling-houſe, any new or old books, maps, prints, pamphlets, charts, or drawing; and alſo all perſons, who ſhall ſell, or expoſe to ſale within the ſaid city, or five miles thereof, any glaſs-bottles, not being reſpectively the makers or importers thereof, and not ſelling wines, ſpirits, beer or ale; and alſo all perſons, who ſhall ſell, or expoſe to ſale within the ſaid city, or five miles thereof, old clothes in any ſtall, ſtand, ſhed, booth, ſhop, or other place, a duty of forty ſhillings, which ſaid rates and duties ſhall be collected by the commiſſioners appointed by the ſaid recited act.

Hawker to give notice of what goods intended to be hawked before licenſe granted.

XIV. And be it enacted, That every perſon or perſons as aforeſaid, ſhall before he or ſhe ſhall hawk, ſell, or expoſe to ſale the ſeveral goods, wares and merchandizes herein before mentioned, deliver, or cauſe to be delivered to the commiſſioners aforeſaid, a note in writing under his or her hand, or under the hand of ſome perſon by him or her authorized in that behalf, of what goods, wares and merchandizes he or ſhe intends to hawk, ſell, or expoſe

to ſale, and thereupon a licenſe or licenſes ſhall be granted by ſuch commiſſioners unto him or her, for his or her ſo hawking, ſelling, or expoſing to ſale ſuch goods, wares, or merchandizes for which he or ſhe ſhall thereupon pay, or cauſe to be paid, for ſuch licenſe or licenſes, unto the ſaid commiſſioners, the duty herein before directed to be payable for the ſame, which licenſe ſhall be in force until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine.

On receipt of duty, commiſſioners to grant licenſe,

XV. And be it enacted, That it ſhall and may be lawful to and for the ſaid commiſſioners, or any two of them, under their hands and ſeals, and they are hereby reſpectively directed and required, upon receipt of the duty herein before mentioned, to grant one or more licenſe or licenſes to every perſon or perſons, paying ſuch duty as aforeſaid, according to the terms and directions of this act, and the ſaid commiſſioners are hereby required

matters to be inſerted in licenſe;

to inſert in ſuch licenſes as they ſhall ſo iſſue or grant, the age, place of abode, and a particular deſcription of every perſon to whom ſuch licenſe or licenſes ſhall be granted purſuant to this act; and to number each licenſe, and keep particular entries of

entries of ſuch to be kept,

ſuch deſcriptions and licenſes; and that the ſaid commiſſioners ſhall keep ſeparate and diſtinct accounts of the duties hereby

diſtinct account of duties to be kept.

granted, and apply the money ariſing therefrom to the purpoſes of the ſaid recited act.

100l. penalty on forging licenſe, or uſing ſuch,

XVI. And be it enacted, That if any perſon or perſons whatſoever, ſhall forge or counterfeit any licenſe for any of the purpoſes aforeſaid, or ſhall hawk about, ſell, or expoſe to ſale any of the goods, wares, or merchandizes before mentioned, with any ſuch forged or counterfeit licenſe, knowing the ſame to be forged or counterfeited, every ſuch perſon or perſons ſo offending, ſhall forfeit the ſum of fifty pounds, one moiety thereof for the uſe of your Majeſty, and the other moiety to him or her who ſhall proſecute or ſue for the ſame, ſuch penalty to be recovered by action of debt, bill, plaint, or information in any of your Majeſty's courts of record, at the four courts at Dublin, in which no eſſoign, protection, or more than one imparlance ſhall be allowed;

beſides other penalties for forgery.

and that every ſuch perſon ſhall be ſubject to ſuch other pains and penalties, as may be inflicted on perſons for forgery.

Hawker, &c. not producing licenſe, forfeits goods;

XVII. And be it enacted, That if any perſon after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, and before the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, ſhall hawk, ſell, or expoſe to ſale any of the goods, wares, or merchandizes, in reſpect whereof, or of any of them, he, ſhe, or they ſhall be ſubject to the duty

aforeſaid, and for the ſelling of which he, ſhe, or they ſhall not have his, her, or their licenſe or licenſes for ſo trading as aforeſaid, ready to produce, or ſhall not, upon demand of any juſtice of the peace, or of any conſtable or other officer of the peace, produce ſuch licenſe or licenſes, it ſhall and may be lawful for ſuch juſtice, conſtable, or other officer of the peace, to ſeize and diſtrain ſuch goods, wares and merchandizes, and if any perſon, after the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, ſhall be found trading as aforeſaid, or hawking about, ſelling, or expoſing to ſale, any of the goods, wares, or merchandizes aforeſaid, without or contrary to, or not warranted by ſuch licenſe or licenſes, every ſuch perſon ſhall, for every ſuch offence, forfeit the ſum of five pounds, and if any ſuch perſon ſo hawking about, ſelling, or expoſing to ſale, any of the goods, wares, or merchandizes aforeſaid, upon demand made by any juſtice of peace, or of any of the conſtables or officers of the peace, ſhall not produce or ſhew immediately his or her licenſe or licenſes for ſo trading, every ſuch perſon ſo offending ſhall forfeit the ſum of five pounds, to be levied by diſtreſs and ſale of the offenders goods, by warrant under the hand and ſale of any ſuch juſtice, the ſame to be paid to the informer, and for the non-payment thereof, ſuch offender ſhall be committed to the common gaol, or houſe of correction, for any time not exceeding three weeks, nor leſs than ten days.

perſons ſelling goods without or contrary to licenſe, forfeit 5l.

not producing licenſe, on demand of juſtice of peace, &c. penalty 5l.

to be paid to informer, on non-payment committed for time herein.

XVIII. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine inclusive, there ſhall be anſwered and paid unto your Majeſty, your heirs and ſucceſſors, by every perſon carrying on the buſineſs of a pawn-broker, within the diſtrict of the metropolis, a duty of ten pounds, and alſo by all perſons ſelling ſpirits by retail in the city of Dublin, or within five miles thereof, a duty of ten ſhillings, over and above all other duties heretofore payable by any former act or acts, which ſaid rates and duties hereby granted, ſhall be collected by the commiſſioners appointed under the ſaid recited act.

From 25 March 1788, to 25 March 1789, pawnbroker to pay a duty of 10l.

a duty of 10s. by perſons ſelling ſpirits by retail as herein, above other duties.

XIX. And be it enacted, That before any perſon or perſons ſhall exerciſe or carry on the trade or buſineſs of a pawn-broker, within the diſtrict aforeſaid, he or ſhe ſhall deliver, or cauſe to be delivered to the commiſſioners aforeſaid, a note in writing under his or her hand, or under the hand of ſome perſon, by him or her authorized in that behalf, of his or her place of abode, and of the place where he or ſhe intends to carry on or exerciſe the

Pawnbroker to give notice in writing, as herein, before licenſe granted.

A. D. 1788. (Chap. 45)

trade or buſineſs of a pawn-broker, and thereupon, a licenſe or licenſes ſhall be granted by the ſaid commiſſioners unto him or her for ſo carrying on or exerciſing the trade and buſineſs of a pawn-broker, for which he or ſhe ſhall thereupon pay, or cauſe to be paid for ſuch licenſe or licenſes, the duty herein before directed to be payable for the ſame, which licenſe ſhall be in force until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, and no longer.

Carrying on the buſineſs of a pawnbroker without licenſe, penalty 100l.

XX. And be it enacted, That if any perſon or perſons ſhall exerciſe or carry on the trade or buſineſs of a pawn-broker without ſuch licenſe as aforeſaid, from the ſaid commiſſioners firſt had and obtained, all and every ſuch perſon and perſons ſhall forfeit the ſum of one hundred pounds, one moiety thereof to the uſe of your Majeſty, the other moiety to the perſon who ſhall proſecute or ſue for the ſame, to be recovered by action of debt, bill, plaint, or information, in any of your Majeſty's courts of record, at the four courts at Dublin, in which no eſſoign, protection, or more than one imparlance ſhall be allowed.

Notice as herein, to be given by retailer of ſpirits before licenſe granted.

XXI. And be it further enacted, That before any perſon ſhall ſell ſpirits by retail, within the city of Dublin, or five miles thereof, he, ſhe, or they ſhall deliver, or cauſe to be delivered to the commiſſioners aforeſaid, a note in writing under his, her, or their hand or hands, or under the hand of ſome perſon by him, her, or them authorized in that behalf, of his, her, or their place of abode, and of the place where he, ſhe, or they intend to ſell ſpirits by retail, and thereupon a licenſe or licenſes ſhall be granted by the ſaid commiſſioners to him or her for ſo ſelling of ſpirits by retail, for which licenſe he or ſhe ſhall thereupon pay, or cauſe to be paid, the duty herein before directed to be payable for the ſame, which licenſe ſhall be in force until the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, and no longer.

Penal. penalty on retailing ſpirits without licenſe,

XXII. And be it enacted, That if any perſon or perſons ſhall ſell ſpirits by retail within the city of Dublin, or five miles thereof, without ſuch licenſe as aforeſaid, from the ſaid commiſſioners firſt had and obtained, all and every ſuch perſon and perſons, being thereof convicted by the oath of one or more credible witneſs or witneſſes, before any juſtice of the peace, ſhall forfeit and pay the ſum of ten pounds, to be levied by diſtreſs and ſale of the offender's goods, by warrant under the hand and ſeal of ſuch juſtice, the ſame to be paid to the informer, and for the non-payment thereof, ſuch offender ſhall be committed to the common gaol or houſe of correction, for any time not exceeding one month.

on non-payment committed for one month.

XXIII. And

XXIII. And be it enacted, That it ſhall and may be lawful to and for the ſaid commiſſioners, or any two of them, under their hands and ſeal, and they are hereby directed and required, upon the receipt of the duties herein before mentioned, to grant one or more licenſe or licenſes to every perſon or perſons paying ſuch duties as aforeſaid, according to the terms and directions of this act; and the ſaid commiſſioners are hereby directed and required to number every ſuch licenſe as aforeſaid, and to keep particular entries thereof in a book or books for that purpoſe; and that the ſaid commiſſioners ſhall keep ſeparate and diſtinct accounts of the duties hereby granted, and apply the money ariſing therefrom to the purpoſes of the ſaid recited act, and of this act.

Commiſſioners may grant licenſes on receipt of duties,

licenſes to be numbered, and entries kept,

diſtinct accounts to be kept of duties.

XXIV. And be it enacted, That it ſhall and may be lawful for the grand juries of the county of the city of Dublin, and they are hereby required from time to time to preſent ſuch ſums as may be neceſſary for the maintenance, fuel, rent, and neceſſaries for a houſe of correction, to be erected in Smithfield.

Grand juries to preſent for neceſſaries for a houſe of correction, to be built in Smithfield.

XXV. And be it further enacted, That it ſhall and may be lawful for the grand juries of the county of the city of Dublin, and they are hereby required to preſent ſuch ſums as may be neceſſary for erecting a houſe of rendezvous for the watchmen, in each of the four diviſions under the ſaid recited act, or this act.

As likewiſe for erecting a houſe of rendezvous for the watchmen, as herein,

XXVI. And be it further enacted, That the ſaid commiſſioners ſhall, when and ſo often as they ſhall be called upon for that purpoſe, return their reſpective accounts of all the monies ariſing from the ſeveral duties, rates, fines, forfeitures and impoſitions appropriated to the purpoſes of this act, or of the ſaid recited act, to the commiſſioners of impreſt accounts for the time being, or to the major part of them, who ſhall, and they are hereby reſpectively authorized and required to examine upon oath the ſaid commiſſioners appointed, or to be appointed under the ſaid recited act, and alſo the perſons who ſhall be employed by the ſaid commiſſioners in the raiſing, receiving or collecting the ſaid ſeveral duties, rates, fines, forfeitures and impoſitions as to their ſaid accounts, and as to the due and fair expenditure of the monies ſo as aforeſaid raiſed, collected, or received, and if any ſurplus ſhall remain over and above the money which ſhall be duly and fairly expended for the purpoſes of this act, or of the ſaid recited act, the commiſſioners aforeſaid, ſhall pay the ſame into the receipt of your Majeſty's exchequer.

Commiſſioners to return account of duties, &c. to commiſſioners of impreſt accounts,

to examine upon oath, as herein,

ſurplus to be paid into exchequer.

A. D. 1788. Chap. 45.

Chief governor may reduce the number of petty conſtables and watch conſtables.

XXVII. And be it further enacted, That it ſhall and may be lawful for the lord lieutenant, chief governor or governors for the time being, to reduce the number of the petty conſtables and watch conſtables employed by the commiſſioners appointed, or to be appointed under ſaid recited act, ſo often as he or they ſhall think fit.

Clauſes of 26 G. 3. c. 24. relating to matters herein, repealed.

XXVIII. And whereas by the ſaid recited act, it is among other things enacted, That within thirty days after the appointment of the commiſſioners under ſaid act, ſhall be notified in the Dublin Gazette, every perſon therein enumerated, ſhall give notice in writing of his, her, or their name, place of abode, and occupation, to the ſaid commiſſioners, and that ſaid commiſſioners ſhall grant a certificate upon ſuch notice being given, for which the party giving ſuch notice as aforeſaid, ſhall pay the ſum of one Britiſh ſhilling: be it enacted, That all and every the clauſes and proviſions of ſaid recited act, ſo far as the ſame relate to the granting of certificates to working goldſmiths and ſilverſmiths, and payment of the ſum of one Britiſh ſhilling for the ſame ſhall ſtand repealed, and be void to all intents and purpoſes.

Recital of 11 & 12 G. 3. c. 11. ſ. 20, 21.

XXIX. And whereas by an act paſſed in the eleventh and twelfth years of his preſent Majeſty's reign, entitled, *An Act for better regulating the Foundling Hoſpital and Work-houſe in the city of Dublin, and increaſing the fund for the ſupport thereof, alſo for making a proviſion for appointing a locum tenens, in caſe of the death or abſence of the lord mayor, or the preſident of the court of conſcience:* it is among other things enacted, That no perſon ſhall ply within the ſaid city, ſuburbs or liberties, as a meſſenger or porter, or carry any goods or merchandizes for hire within the ſame, without a licenſe from the governors of the ſaid foundling hoſpital and work-houſe; and every ſuch perſon ſhall pay the ſum of five ſhillings for ſuch licenſe, before ſuch licenſes ſhall be granted reſpectively and delivered: and whereas by an act paſſed in the twenty-ſeventh year of his preſent Majeſty's reign, entitled, *An act for the better regulation of hackney carriages, hackney ſedans, and porters plying for hire, in the city of Dublin, or within ſeven miles thereof, and for transferring the receipt and management of certain duties from the governors of the Foundling-Hoſpital and Work-houſe in the ſaid city, to the commiſſioners of police,* all the duties granted by the ſaid recited act of the eleventh and twelfth of his preſent Majeſty's reign, are transferred to the commiſſioners of police: be it enacted, That all and every the clauſes and proviſions of ſaid acts, ſo far as the ſame relate to

Recital of 27 G. 3. c. 38.

Clauſes of 11 & 12, and 27 G. 3. relating to matters herein, repealed.

the

the granting of licenſes, every perſon who ſhall ply as a meſſenger or porter, or carry any goods or merchandizes for hire, ſhall be, and the ſame are hereby repealed. A. D. 1788.

XXX. And be it further enacted, That the four diviſional juſtices, by the ſaid recited act created, ſhall attend at their offices, in the reſpective diviſions of which they now are, or hereafter ſhall be reſpectively appointed juſtices, at or before the hour of nine of the clock in the morning of every day, on pain of forfeiting the ſum of twenty ſhillings for every omiſſion, unleſs prevented by ſickneſs, or by a neceſſary attendance elſewhere, upon their duties as diviſional juſtices, into which neceſſity the ſaid commiſſioners of police ſhall examine upon oath, and allow, or diſallow the ſame, as to them ſhall ſeem juſt upon ſuch examination, ſuch penalty to be recovered by diſtreſs and ſale of the offender's goods, by warrant under the hand and ſeal of ſuch commiſſioners. Diviſional juſtices to attend at hours herein, penalty 20s. except as herein.

XXXI. And be it further enacted, That this act ſhall be deemed and taken to be a publick act, and ſhall be taken notice of as ſuch, by all judges and juſtices, and other perſons whatſoever, without ſpecially pleading the ſame. A publick act.

CHAP. XLVI.

An Act for the Relief of Inſolvent Debtors, with Reſpect to the Impriſonment of their Perſons.

WHEREAS ſeveral perſons have been for a long time, and are now confined for debt in ſeveral gaols of this kingdom: and whereas it is reaſonable to make ſome proviſion for the relief of ſuch of them as ſhall be willing to ſatisfy their creditors to the utmoſt of their power: for which purpoſe, be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That from and after the firſt day of May, one thouſand ſeven hundred and eighty-eight, it ſhall and may be lawful to and for all and every perſon and perſons who were on the firſt day of Auguſt, one thouſand ſeven hundred and eighty-ſeven, actual priſoners in the cuſtody of any public gaoler or gaolers, or keeper of any public priſon reſpectively, upon any execution, writ, action, or any proceſs whatſoever, out of any court Preamble. From 1ſt May 1788, perſons who were on the 1ſt Aug. 1787, in cuſtody for debt, and have ſince continued in priſon, may exhibit a petition to

court of law, for or by reaſon of any debt or demand whatſoever, without fraud or colluſion with their creditors or others, and who have ever ſince continued in priſon, the ſame appearing ſatisfactorily to the court, and by the affidavit or affidavits of ſuch gaoler or gaolers reſpectively, in whoſe cuſtody he or they have actually continued for the time aforeſaid, which affidavit or affidavits, as far as the ſame ſhall be warranted by the truth of the fact, every ſuch gaoler ſhall and is hereby required to make before any judge, or before any commiſſioner authorized to take affidavits in any of his Majeſty's courts of record in Dublin, to exhibit a petition to any of the courts of law from whence the proceſs iſſued, upon which he, ſhe, or they was or were taken, ſetting forth the cauſe or cauſes of his, her, or their impriſonment, and in a ſchedule to be annexed to ſuch petition, ſetting forth a full and true account of his, her, or their whole real and perſonal eſtate, and of all and every ſum and ſums of money, gifts, legacies, charges and benefits whatſoever, which he, ſhe, or they is, are, or may be in law or equity entitled unto, under, or by virtue of any will or ſettlement, or otherwiſe, as far as the ſame hath come to the knowledge of him, her, or them, with the dates of their ſecurities, wherein any part of it conſiſts, and of the deeds, wills, writings, or notes relating thereto, and the names of the witneſſes to the ſame, as far as his, her, or their knowledge extends thereto, and in whoſe hands the ſame reſpectively are; but before any ſuch petition ſhall be received by the ſaid court, every ſuch priſoner or priſoners, in order to obtain the benefit of this act, ſhall give, or cauſe to be given, a notice in writing to all and every the creditor or creditors at whoſe ſuit ſuch priſoner or priſoners ſtand charged, or his or their executors or adminiſtrators, or at his, her, or their uſual place of abode, or to or for his, her, or their attorney or agent laſt employed in any ſuch action or actions, in caſe ſuch creditor or creditors, his, her, or their executors or adminiſtrators reſide upwards of ten miles from the gaol where ſuch priſoner is confined, or cannot be then met with, fourteen days at leaſt before any ſuch petition ſhall be preſented and received, ſigned with the name or mark of ſuch priſoner, importing his or her intention to petition as aforeſaid, and ſhall alſo give notice in the Dublin Gazette of the like import to all his, her, or their creditors in general, at leaſt fourteen days before the preſenting of ſuch petition, and an affidavit of the due ſervice of every ſuch notice at the time of preſenting ſuch petition ſhall be read, and at the ſame time proof ſhall be made to the ſatisfaction of ſuch court, of ſuch publication in the Gazette, and thereupon

the court from which proceſs iſſued, ſetting forth the cauſe, and a full account of their real and perſonal eſtate, &c.

notice to be given to the creditors,

upon ſuch court ſhall by order or rule, cauſe the ſaid priſoner ſo petitioning to be brought up, and the ſeveral creditors at whoſe ſuit, he, ſhe, or they are charged as aforeſaid, to be ſummoned to appear perſonally, or by their attorney, in court, at a day to be appointed for that purpoſe, and upon the day appointed for ſuch appearance, whether the creditor or creditors ſo ſummoned, or any other creditor appear or not, proof being made of ſuch ſervice, and of ſuch publication in the gazette, and of ſuch actual impriſonment ſuch as ſhall appear ſatisfactory to the ſaid court, the court may in a ſummary way examine into the matter of ſuch petition, and hear what can or ſhall be alledged on either ſide, for or againſt the diſcharge of ſuch priſoner, and upon ſuch examination the court may, and are hereby required to adminiſter or tender to the priſoner an oath to the effect following, which oath the ſaid court is hereby empowered to adminiſter.

upon proof of ſuch notice, creditors ſummoned to appear in court,

the court to examine the parties,

priſoners to make oath as herein.

Oath.

" *I* A. B. *do ſolemnly ſwear in the preſence of Almighty God,* " *that the account by me delivered into this honourable court in my* " *petition to this court, and the ſchedule thereto annexed, doth con-* " *tain a true and full account of all my real and perſonal eſtate,* " *debts, credits, and effects whatſoever, which I or any in truſt for* " *me have, or at the time of my ſaid petition had, or am, or was* " *in any reſpect entitled to in poſſeſſion, remainder, or reverſion,* " *(except the wearing apparel and bedding for me or my family,* " *and the tools or inſtruments of my trade or calling, not exceeding* " *ten pounds in value in the whole) and of all and every ſum and* " *ſums of money, charges and benefits whatſoever, which in law or* " *equity I am or may be entitled to under any will, ſettlement, or* " *otherwiſe as far as hath come to my knowledge; and that I have* " *not at any time ſince my impriſonment or before, directly, or in-* " *directly, ſold, leaſed, aſſigned, or otherwiſe diſpoſed of, or made* " *over in truſt for myſelf or any of my family, relations, or friends,* " *or otherwiſe, other than as mentioned in ſuch account, any part* " *of my lands, eſtate, goods, ſtock, money, debts, real or perſonal* " *eſtate, or ſum or ſums of money, charges and benefits in law or* " *equity as aforeſaid, whereby to conceal or diſcharge the ſame, or* " *whereby to have or expect any benefit or profit to myſelf or any* " *of my family, or whereby any of my creditors to whom I am in-* " *debted, may be defrauded of, or deprived of the ſame, or hindered* " *from recovering his, her, or their juſt debt or debts.*

So help me God."

If the creditors are satisfied of the truth of such affidavit, the debtor's property shall be assigned to persons appointed by the court in trust for all the creditors,

And in case the prisoner shall in open court take the said oath, and upon such examination, and his or her taking the said oath, the creditors shall be satisfied with the truth thereof, the court may immediately order the lands, goods, and effects, contained in such account, and all other the real and personal estate of such prisoner, and all sum and sums of money, gifts, legacies, charges, and benefits to which he or she may be entitled in law or equity as aforesaid, to be assigned to some one or more of the creditors of the said prisoner who may appear competent to the said court in that respect, or to some officer of the said court, to be fixed on by the said court for that purpose, and all and every the lands, goods, and effects, and all the estate, real and personal of such prisoner, and all such sum and sums of money, gifts, legacies, charges, and benefits as aforesaid, shall be fully and effectually assigned to, and vested in such creditor or creditors, or officer, by a short endorsement on the back of said petition or schedule, signed by such prisoner, and the person or persons to whom such assignment is or shall be made, may take possession of, or sue for the same in law or equity in his or their own name or names, in like manner as assignees of commissioners of bankrupts, to which suit no release of the prisoner, his, or her executors or administrators, or any trustee for him or her, subsequent to such assignment, shall be any bar; and the said assignment shall be in trust for all the creditors of the said prisoner, who shall within six months after such assignment, in pursuance of notice being given in the Dublin gazette for that purpose, by such assignee or assignees, come in and claim and prove their debts respectively, upon oath to be made before a master ordinary or extraordinary in the court of chancery, or before some person authorized to take affidavits in any of the law courts of this kingdom, or before any mayor or chief magistrate of any city, borough, or town corporate, near to which such creditor or creditors shall reside within this kingdom, or elsewhere; and immediately upon such assignment executed, the said prisoner shall be discharged out of custody by order of court, and such order shall be a sufficient warrant to the sheriff, gaoler, or keeper of such prison, to discharge the said prisoner, if detained for the causes mentioned in such petition, and no other, and he is hereby required to discharge and set him or her at liberty forthwith, without fee; nor shall such sheriff or gaoler be liable to any action of escape, or other suit or prosecution upon that account; and the person or persons to whom the said effects shall be assigned, shall and are hereby required to divide the effects so assigned among themselves, if

upon assignment being executed, the prisoner to be discharged out of custody without fee,

the property so assigned, to be divided among the creditors; the gaoler considered as a creditor;

creditors,

creditors, and all the perſons for whom they ſhall be intruſted, amongſt whom the gaoler or keeper of the priſon in whoſe cuſtody the party diſcharged was, ſhall be included as a creditor, for his fees, in proportion to their reſpective debts as aforeſaid: but in caſe the perſon or perſons at whoſe ſuit ſuch priſoner was charged, or any of them, ſhall not be ſatisfied with the truth of ſuch oath, but ſhall deſire further time to inform himſelf of the matters contained therein, the ſaid court may and ſhall remand the ſaid priſoner, and direct the ſaid priſoner, and the perſon or perſons diſſatisfied with ſuch oath, to appear at another day, to be appointed by the ſaid court, ſometime within the firſt week of the term next following the time of ſuch examination; and if at ſuch ſecond day ſo to be appointed, the creditor or creditors diſſatisfied with ſuch oath, ſhall make default in appearing, or in caſe he or they ſhall appear, but ſhall be unable to diſcover any eſtate or effects of the priſoner omitted in ſuch his or her petition or ſchedule, or to ſhew any probability of his or her having been forſworn in the ſaid oath, or to ſhew any other ſufficient cauſe why he or ſhe ſhould not be diſcharged, then the ſaid court ſhall immediately cauſe the ſaid priſoner to be diſcharged upon ſuch aſſignment of his or her eſtates, effects, benefits and intereſts, in manner as aforeſaid.

if the creditor deſire time to be informed of the truth of ſuch affidavit, the priſoner to be remanded till a day in next term;

and if ſufficient cauſe for the contrary be not given, the priſoner ſhall be diſcharged.

II. Provided always, and be it further enacted by the authority aforeſaid, That the perſon or perſons of the debtor or debtors ſo diſcharged ſhall never after be arreſted, or liable to impriſonment for the ſame debt or debts for which ſuch debtor was ſo arreſted or detained in priſon; and in caſe he, ſhe, or they ſhall be arreſted or impriſoned for any ſuch debt or debts, and any ſuit or ſuits ſhall be commenced againſt him, her, or them, in reſpect thereof, ſuch perſon ſo diſcharged, ſhall and may be diſcharged and ſet at liberty, by any judge of the court out of which ſuch proceſs iſſued, by any order made on hearing the matter in a ſummary way, or by any judge of aſſize, commiſſioner of general gaol delivery, or commiſſioner of oyer and terminer; and ſuch perſon ſo diſcharged may plead this act, and his diſcharge under the ſame, in bar of any ſuch action or actions.

Such debtor not to be arreſted for the ſame debt.

III. Provided always, That in caſe the ſaid priſoner ſhall refuſe to take the ſaid oath or having taken the ſame, ſhall be detected of falſity therein, before the ſaid court, he or ſhe ſhall be preſently remanded by the ſaid court to priſon, and ſhall forfeit all benefit of this act.

Debtor refuſing to make oath as aforeſaid, or making a falſe one, forfeits the benefit of this act.

IV. Provided alſo, and be it further enacted by the authority aforeſaid, That if any ſuch perſon who ſhall take ſuch oath as

A. D. 1788. Chap. 46.

aforeſaid, ſhall upon any indictment for perjury in any matter or particular contained in the ſaid oath, be convicted by his or her own confeſſion, or by the verdict of twelve men, as he or ſhe may be by force of this act, the perſon ſo convicted ſhall ſuffer all the pains and forfeitures which may by law be inflicted on any perſon convicted of wilful perjury, and ſhall likewiſe be liable to be taken upon any proceſs *de novo*, and charged for the ſaid debt, or any other, in the ſame manner, as if he or ſhe had never been diſcharged or taken before, and ſhall never after have the benefit of this act.

Penalty upon ſuch debtor being convicted of perjury.

V. Provided alſo, and be it further enacted by the authority aforeſaid, That if any perſon or perſons obtaining his, her, or their diſcharge from impriſonment, under or by virtue of this act as aforeſaid, ſhall knowingly and wilfully remove, make away with, conceal, or embezzle any part of his, her, or their eſtate, goods, and effects, or any beneficial intereſts, to the value of ten pounds, or any books of account, papers, ſecurities, or writings, relating thereto, with an intent to defraud his, her, or their creditors, all and every ſuch perſon and perſons, being thereof lawfully convicted by indictment, ſhall be deemed and adjudged to be guilty of felony, and ſhall ſuffer as a felon or felons, without benefit of clergy, or the benefit of any ſtatute made in relation to felons, and in ſuch caſe all the goods, effects, eſtate, and intereſt of ſuch perſon and perſons ſo convicted, ſhall go to, and be divided by ſuch aſſignee or aſſignees as aforeſaid, amongſt all the creditors of ſuch perſon or perſons, in like manner as the ſame would have done if included in ſuch ſchedule as aforeſaid.

Perſons obtaining their diſcharge as aforeſaid, who embezzle, &c. any part of their property, with intent to defraud their creditors, judged guilty of felony.

VI. Provided alſo, and be it enacted by the authority aforeſaid, That in caſe the ſaid aſſignees ſo named or appointed as aforeſaid, or any of them ſhall refuſe or decline to act in the ſaid truſt, that then and in ſuch caſe, on application to the court for that purpoſe, the ſaid court is hereby empowered to ſubſtitute one or more aſſignee or aſſignees in the room and place of the perſon or perſons ſo refuſing or declining as aforeſaid.

Aſſignees refuſing to act, others to be appointed.

VII. And be it alſo enacted by the authority aforeſaid, That no more ſhall be paid for any notice or publication under any part of this act in the Dublin Gazette, or any other publick news-paper, than one ſhilling; and the publiſher of ſuch Gazette, and of every publick news-paper ſhall be bound upon requeſt, and on payment of the ſaid ſum of one ſhilling, to print and publiſh the ſame.

One ſhilling only to be paid for publiſhing any thing under this act in a Gazette or news-paper.

VIII. And whereas it may be neceſſary to prevent fraud and impoſition upon ſuch aſſignee or aſſignees, and upon all and every

assignees and truſtees of the eſtate and effects of any priſoner or priſoners to whom this act ſhall extend, as herein after is mentioned, by perſons claiming debts due to them by ſuch priſoner or priſoners as aforeſaid, or as hereafter mentioned, and alſo to prevent delay in the diſtribution of the eſtate, and effects and intereſts ſo aſſigned to, and veſted in ſuch aſſignee or aſſignees, truſtee or truſtees as aforeſaid, to provide ſome proper courſe to be had and purſued in ſuch caſes reſpectively, be it further enacted by the authority aforeſaid, That if any ſuch aſſignee or aſſignees, truſtee or truſtees, ſhall entertain any doubt or doubts concerning the truth, fairneſs and reality of any debt or claim made upon the eſtate and effects of any ſuch priſoner or priſoners as aforeſaid, or as herein after mentioned, ſuch aſſignee or aſſignees, truſtee or truſtees, or any two creditors of ſuch priſoner as aforeſaid, ſhall be at liberty to preſent as often as may be neceſſary, a petition to the lord high chancellor, lord keeper, or the commiſſioners of the great ſeal of this kingdom for the time being, ſtating ſuch doubts as to the truth, fairneſs, and reality of ſuch debt or claim, and praying that the ſame may be enquired into, and thereupon ſuch enquiry ſhall be made in a ſummary way, upon a reference to one of the maſters of the high court of chancery, or otherwiſe, as to the ſaid lord chancellor, lord keeper, or lords commiſſioners of the great ſeal ſhall ſeem meet, in the proſecution of which enquiry it ſhall be lawful to examine all neceſſary parties upon oath by interrogatories or otherwiſe, and the ſaid lord chancellor, lord keeper, and lords commiſſioners ſhall have power finally to decide, and to make order upon, and reſpecting ſuch claim and debt as aforeſaid; and in caſe it ſhall appear that ſuch debt or claim hath unduly and without any reaſonable foundation been ſet up and made, the ſaid lord chancellor, lord keeper or lords commiſſioners ſhall and may ſet aſide, and diſallow the ſame, and order ſuch coſt to be paid to ſuch aſſignee or aſſignees, truſtee or truſtees, or to ſuch creditors as aforeſaid, as ſhall ſeem reaſonable, and for non-payment thereof, ſhall and may proceed to enforce payment by attachment or otherwiſe, as in ordinary caſes of contempt of the ſaid court.

If aſſignees or truſtees doubt the truth of any claim, they may preſent a petition to the lord chancellor, &c. and ſuch enquiry ſhall be made thereupon as to him ſhall ſeem meet,

if claim be unduly made, the lord chancellor ſhall diſallow the ſame, and order coſts to aſſignees.

IX. And be it enacted by the authority aforeſaid, That all and every ſuch aſſignee or aſſignees as aforeſaid, and all and every aſſignee and aſſignees, truſtee and truſtees, herein after mentioned, ſhall make a dividend or dividends of all the eſtates and effects of ſuch priſoner or priſoners as aforeſaid, or as herein after mentioned, coming to their hands within nine months after the ſame ſhall be ſo aſſigned to, or veſted in him, her, or them as aforeſaid, as

A dividend to be made of the priſoner's eſtate and effects, within nine months after aſſignment,

A. D. 1788. Chap. 46.

far as the nature thereof will admit, unleſs upon petition, aſſigning ſome good cauſe for deferring the ſame to the lord chancellor, lord keeper, or lords commiſſioners aforeſaid, further time ſhall be given, and in caſe any of the eſtate, effects and intereſts ſo aſſigned to, and veſted in ſuch aſſignee or aſſignees, as aforeſaid, or in any aſſignee or aſſignees, truſtee or truſtees as herein after mentioned, ſhall be of ſuch a nature as not to be reducible into poſſeſſion, or into money within a convenient time, ſuch aſſignee or aſſignees as aforeſaid, and ſuch aſſignee and aſſignees, truſtee and truſtees as herein after mentioned, ſhall and may by petition, ſtate the ſame to the lord chancellor, lord keeper, or lords commiſſioners aforeſaid, who may refer it to one of the maſters of the ſaid court of chancery, to ſell and diſpoſe thereof ſo circumſtanced, for the beſt price that can be got for the ſame, and in caſe the ſame ſhall be ſubject to any honeſt and fair charge or incumbrance, may ſell and diſpoſe of the ſame, ſubject to ſuch charge or incumbrance, and ſhall have power to convey, aſſign and transfer the ſame, and the whole intereſt which ſuch priſoner had therein, and the produce ariſing by every ſuch ſale ſhall be paid to ſuch aſſignee or aſſignees, truſtee or truſtees, to be divided as aforeſaid, after payment of ſuch coſts, as ſhall reaſonably have been expended touching the ſame, and the venders or purchaſers ſhall not be anſwerable for the application or miſapplication thereof.

unleſs ſome good cauſe, if ſuch eſtate or effects ſo aſſigned cannot be reducible into poſſeſſion, or into money within a convnient time, the ſame ſhall be ſtated by petition to the lord chancellor, &c. who may refer it to a maſter of chancery,

the produce to be diſpoſed of as herein.

X. And be it enacted by the authority aforeſaid, That in caſe any creditor or creditors of ſuch priſoner or priſoners as aforeſaid, ſhall be diſſatisfied with the conduct of ſuch aſſignee or aſſignees as aforeſaid, he, ſhe, or they ſhall and may petition the lord high chancellor, lord keeper, or lords commiſſioners as aforeſaid, praying relief againſt ſuch aſſignee or aſſignees, whereupon the lord chancellor, lord keeper, or lords commiſſioners ſhall and may give ſuch relief by removal of ſuch aſſignee or aſſignees, and by appointing ſome other perſon or perſons in his, her, or their ſtead, or by making ſuch other order or orders as ſhall ſeem juſt and adequate to the occaſion.

Creditors diſſatisfied with the conduct of aſſignees, may petition the lord chancellor, &c.

XI. And whereas great difficulties have ariſen in the execution of the acts heretofore made for the relief of inſolvent debtors, for want of a proper method having been provided by the ſaid acts for aſcertaining in a ſummary way the ſeveral demands againſt the eſtates of the debtors which have been aſſigned in order to be diſtributed among their creditors: for remedy thereof, be it enacted by the authority aforeſaid, That in all caſes where the eſtate of the debtor has been aſſigned in purſuance of any of the ſaid

In caſes where the eſtate of the debtor has

acts,

acts, and that no diſtribution thereof has been heretofore made, it ſhall and may be lawful for the aſſignee or aſſignees, and they are hereby empowered to examine upon oath the perſon who has put in a claim againſt the eſtate ſo aſſigned to him, concerning the reality of his claim, or demand, and alſo the debtor whoſe eſtate and effects have been aſſigned concerning the ſame, and if upon ſuch examination, he or they ſhall be ſatisfied concerning the reality of ſuch claim, he and they is, and are hereby required to allow the ſame; but if ſuch aſſignee or aſſignees ſhall after ſuch examination, entertain any doubt concerning the reality or fairneſs of ſuch debt or claim, then and in ſuch caſe ſuch aſſignee or aſſignees, or any two of the creditors of ſuch debtor, ſhall be at liberty to preſent a petition to the lord chancellor, lord keeper, or the commiſſioners of the great ſeal of this kingdom for the time being, ſtating ſuch doubts as to the truth, fairneſs, and reality of ſuch debt or claim, and praying that the ſame may be enquired into, and thereupon ſuch enquiry ſhall be made in a ſummary way, upon a reference to one of the maſters of the high court of chancery, or otherwiſe, as to the ſaid lord chancellor, lord keeper, or commiſſioners of the great ſeal, ſhall ſeem meet; in the proſecution of which enquiry it ſhall be lawful to examine all neceſſary parties upon oath by interrogatories, or otherwiſe: and the ſaid lord chancellor, lord keeper, and lords commiſſioners ſhall have power finally to decide, and to make order upon and reſpecting ſuch claim and debt as aforeſaid; and if it ſhall appear that ſuch debt or claim has unduly and without any reaſonable foundation, been ſet up and made, then the ſaid lord chancellor, lord keeper, or lords commiſſioners, ſhall and may ſet aſide, and diſallow the ſame, and order ſuch coſt to be paid to ſuch aſſignee or aſſignees, or two creditors of ſuch debtor, as ſhall ſeem reaſonable, and for non-payment thereof, ſhall and may proceed to enforce payment by attachment or otherwiſe, as in ordinary caſes of contempt of the ſaid court.

Aſſignees may examine upon oath, the perſon claiming, and alſo the debtor.

XII. And be it further enacted by the authority aforeſaid, That whenever the creditor or creditors of any inſolvent debtor, who has in purſuance of any former act for the relief of inſolvent debtors, aſſigned his or her effects or eſtate, ſhall be diſſatisfied with the conduct of the aſſignee or aſſignees, he, ſhe, or they ſhall and may petition the lord high chancellor, lord keeper, or lords commiſſioners of the great ſeal, praying relief againſt ſuch aſſignee or aſſignees; whereupon the lord chancellor, lord keeper, or lords commiſſioners of the great ſeal, ſhall and may give ſuch relief, by obliging ſuch aſſignee or aſſignees to give in an account of the eſtate

When creditors of any debtor, who, in purſuance of a former act, aſſigned his effects, are diſſatisfied with the conduct of the aſſignees, they may petition the lord chancellor, &c. who ſhall oblige them to give an account of ſuch effects.

eſtate and effects aſſigned to them, and the application thereof, or by removal of him or them, and appointing ſome other perſon or perſons in his, her, or their ſtead, or by making ſuch other order or orders as ſhall ſeem juſt and adequate to the occaſion.

When perſons are found in poſſeſſion of any part of priſoners eſtate, pretending a title thereto under ſome cuſtodiam, &c.

XIII. And whereas it may happen, that ſome perſon or perſons may be found in poſſeſſion of ſome part or parts of the eſtate of ſuch priſoner or priſoners as aforeſaid, or of ſuch priſoner or priſoners as herein after mentioned, pretending to be entitled thereto under ſome *cuſtodiam* or *cuſtodiams*, or under ſome foreign attachment or attachments for ſome fictitious debt or debts, or for ſome debt or debts which have been wholly or in great part ſatisfied; be it enacted by the authority aforeſaid, That in every ſuch caſe, ſuch aſſignee or aſſignees as aforeſaid, and ſuch aſſignee or aſſignees, truſtee or truſtees as herein after mentioned, ſhall and may petition the high court of chancery, or the court of exchequer, praying that an enquiry may be made, and that juſtice may be done to all the creditors of ſuch priſoner or priſoners reſpecting the ſame; whereupon ſuch court to whom ſuch petition ſhall be preſented, ſhall and may in a ſummary way enquire into, and finally decide upon ſuch *cuſtodiam* or *cuſtodiams*, foreign attachment or attachments; and if it ſhall appear to ſuch court, that ſuch *cuſtodiam* or *cuſtodiams*, foreign attachment or attachments was or were obtained for a debt or debts really and fairly owing by ſuch priſoner, then and in ſuch caſe, ſuch creditor ſhall, if ſuch debt ſhall appear to be a ſimple contract debt, be entitled, according to the amount of his debt, to ſuch proportion of the effects of ſuch priſoner as other creditors proving ſimple contract debts are entitled to; but if ſuch *cuſtodiam* or *cuſtodiams* ſhall appear to have been obtained upon one or more judgment or judgments, then, and in ſuch caſe, ſuch creditor ſhall be entitled to be paid according to the priority of his judgment or judgments, in ſuch manner as other judgment creditors are to be paid by this act.

aſſignees or truſtees may petition the court of chancery or exchequer, who are empowered to determine the ſame.

Not to extend to any mortgagee, &c. as herein, being ſuch on the firſt day of this ſeſſion.

XIV. Provided always, That nothing in this act contained, ſhall extend, or be conſtrued to extend to deprive any mortgagee or mortgagees, or creditor or creditors, by ſtatute ſtaple or ſtatute merchant, recognizance, or judgment of any eſtate or intereſt, or of any lien charge, priority, or benefit to which ſuch mortgagee or mortgagees, creditor or creditors for a fair and valuable conſideration, ſhall have or be entitled to in law or equity againſt or in reſpect of any of the lands or real eſtate of ſuch priſoner or priſoners, ſuch mortgagee or mortgagees, creditor or creditors, or

the perſon or perſons under whom he, ſhe, or they may claim, being truly and *bona fide* ſuch on the firſt day of this preſent ſeſſion of Parliament.

XV. Provided alſo, and be it further enacted by the authority aforeſaid, That this act ſhall not extend to any priſoner or priſoners ſeeking his diſcharge by his own application as aforeſaid, who was not in actual cuſtody for debt in ſome publick gaol on the firſt day of Auguſt, one thouſand ſeven hundred and eighty-ſeven, without fraud or colluſion, nor to any ſuch priſoner as aforeſaid, who ſhall be in priſon, and charged in cuſtody for any debt to one perſon exceeding the ſum of two hundred pounds, unleſs ſuch priſoner ſhall appear to have obtained his certificate under ſome commiſſion of bankruptcy, or to have been diſcharged under ſome inſolvent debtors act within Great Britain or Ireland, and ſhall appear to be impriſoned for ſome debt owing by him before the obtaining of ſuch certificate or diſcharge, nor ſhall the ſame extend, or be conſtrued to extend, to any ſuch priſoner ſeeking his diſcharge as aforeſaid, to diſcharge him from any arreſt or impriſonment, for or in reſpect of any rent, or for or in reſpect of any debt owing by him or her as treaſurer of any county, or as collector of any publick money, or for any ſum or ſums of money received by him or her, which have come into his or her hands for the uſe of any charity or charitable ſociety, or as a truſtee for any widow or children; or as attorney or ſolicitor for any client, or as high ſheriff, ſub-ſheriff, or coroner, upon any execution; or as church-warden high or petty conſtable of any pariſh; or in reſpect of any debt owing to the crown; nor ſhall this act extend to any perſon within the proviſion of the bankrupt laws of this kingdom, in caſe any commiſſion of bankruptcy ſhall be ſued out and proſecuted againſt him or her, before ſuch time as ſuch perſon may according to this act, obtain a diſcharge from his impriſonment; nor to any perſon who ſhall appear to have embezzled the effects entruſted to his care, or who has by falſe tokens, or other fraudulent devices, incurred the debt for which he or ſhe is in cuſtody, or to any perſon who is confined on account of damages recovered in an action for falſe impriſonment.

This act not to extend to a priſoner ſeeking his diſcharge as aforeſaid, who was not in cuſtody on 1ſt Auguſt 1787,

nor to any perſon in cuſtody for debt to one perſon for more than 200l. unleſs as herein mentioned,

nor to any treaſurer of a county; or of a charity; or truſtee for a widow or children; or debtor to the crown, &c.

nor to bankrupts,

nor to embezzlers,

nor to defrauders,

nor to perſons confined for damages for falſe impriſonment.

XVI. Provided alſo, That this act ſhall not extend to free or diſcharge the future eſtate and effects of any perſon ſeeking the benefit of this act, which ſhall originally accrue to any ſuch perſon, or be gained by him or her, after having taken the benefit thereof, but the ſame ſhall be liable and ſubject to his or her

Not to diſcharge the future eſtate of perſons herein.

A. D. 1788. Chap. 46.

debts now owing by him or her, as if this act had not been made.

Assignees or truſtees of priſoners within proviſions of this act, are empowered to compound with perſons indebted to them, or to ſubmit to arbitration any ſuit, debt, or claim as herein.

XVII. And be it further enacted by the authority aforeſaid, That all and every aſſignee and aſſignees, truſtee and truſtees of the eſtate and effects of any priſoner or priſoners within the proviſions of this act, ſhall have power and authority to compound with perſons indebted to ſuch priſoner or priſoners, or to ſubmit to arbitration any ſuit, debt, or claim of or againſt ſuch priſoner or priſoners, or of or againſt ſuch aſſignee or aſſignees, truſtee or truſtees as ſuch; and ſuch compoſition as ſhall be ſo made by ſuch aſſignee or aſſignees, truſtee or truſtees; and all and every award and awards as ſhall be made by any arbitrator or arbitrators, umpire or umpires, in conſequence of any reference to arbitration, by any ſuch aſſignee or aſſignees, truſtee or truſtees, ſhall be good, effectual, and binding to all parties concerned; and the ſaid aſſignee or aſſignees, truſtee or truſtees, are hereby indemnified for what he, ſhe, or they ſhall fairly do, according to the directions aforeſaid.

Truſtees may allow accounts, where mutual credit has been given,

XVIII. Provided alſo, and be it enacted by the authority aforeſaid, That in all and every caſe or caſes where mutual credit hath been given between any priſoner or priſoners within the proviſions of this act, and any other perſon or perſons, or body politick or corporate, before the exhibiting of ſuch account or ſchedule, of the eſtate and effects of ſuch priſoner or priſoners as aforeſaid, or as herein after mentioned, then, and in every ſuch caſe, the reſpective aſſignee or aſſignees, truſtee or truſtees of ſuch priſoner or priſoners, ſhall have, and have hereby power on their part to ſtate and allow an account between them; and nothing more ſhall be deemed to be veſted in any ſuch aſſignees or truſtees, as the eſtate or effects of ſuch priſoner or priſoners, than what ſhall appear to be due to him, her, or them reſpectively, for the balance of ſuch account, when duly ſtated.

balance veſted in truſtees.

Where an oath is required, the affirmation of a quaker deemed ſufficient.

XIX. And be it further enacted by the authority aforeſaid, That in all caſes, wherein by this act in any part thereof, an oath is required or directed, the ſolemn affirmation of any perſon being a quaker, to the ſame effect, ſhall and may be accepted and taken in lieu thereof; and every perſon making ſuch affirmation, who ſhall be convicted of wilful and falſe affirming, ſhall incur and ſuffer ſuch and the ſame penalties as are inflicted and impoſed upon perſons convicted of wilful and corrupt perjury.

XX. And be it further enacted by the authority aforeſaid, That it ſhall and may be lawful to and for the reſpective aſſignees

nees of the eſtate and effects of ſuch priſoner or priſoners, who ſhall obtain his, her, or their diſcharge, in purſuance of this act, or any perſon or perſons duly authorized by them for that purpoſe, from time to time, if need be, to apply to any judge of aſſize, commiſſioner of oyer and terminer, or gaol delivery, thereby deſiring, that ſuch priſoner or priſoners, perſon or perſons, may be examined as to any matters or things relating to his, her, or their eſtate or effects, whereupon ſuch judge or commiſſioner ſhall ſend for, or call before them ſuch priſoner or priſoners, perſon or perſons, by ſuch warrant, ſummons, ways or means, as they ſhall think fit, and upon ſuch priſoners appearing, ſhall examine him, her, or them upon oath, as to ſuch matters and things, as ſuch aſſignee ſhall deſire, relating to the eſtate or effects of ſuch priſoner or priſoners, and if any priſoner or priſoners, on payment, or tender of payment, of ſuch reaſonable charges, as ſuch judge or commiſſioner ſhall deem ſufficient, ſhall neglect, or refuſe to come and appear, not having a lawful excuſe, to be made known to ſuch judge or commiſſioner, and by him or them allowed, or being come before them, ſhall refuſe to be ſworn, or to anſwer all or any ſuch queſtions as by ſuch judge or commiſſioner ſhall be put to him, her, or them, relating to the diſcovery of his, her, or their eſtate or effects ſo veſted, or intended to be veſted in ſuch aſſignees as aforeſaid, that then it ſhall and may be lawful for ſuch judge or commiſſioner, by warrant under his or their hands and ſeals, to apprehend ſuch priſoner or priſoners ſo offending as aforeſaid, and him, her, or them, to commit to the county gaol, there to remain without bail or mainprize, until ſuch time as he, ſhe, or they ſhall ſubmit him, her, or themſelves, to ſuch judge or commiſſioner, and anſwer upon oath to all ſuch queſtions as ſhall by ſuch judge or commiſſioner be put to him, her, or them, for the purpoſes aforeſaid.

Aſſignees empowered to apply to judge of aſſize, &c. where priſoner ſhall obtain his diſcharge, requiring that there may be a further examination made into the eſtate or effects of ſuch priſoner,

reaſonable charges to be allowed the priſoner,

priſoner refuſing to come, or to be examined on oath,

ſhall be committed to the county gaol.

XXI. And whereas it may be inconvenient to bring priſoners up to any of his Majeſty's courts of record in Dublin, from country priſons, at a diſtance from Dublin, by reaſon of the difficulties and expences attending the ſame: for remedy whereof, be it enacted by the authority aforeſaid, That from and after the firſt day of May, one thouſand ſeven hundred and eighty-eight, all and every priſoner and priſoners, who were on the aforeſaid firſt day of Auguſt, one thouſand ſeven hundred and eighty-ſeven, in actual cuſtody for debt, in any publick gaol or priſon of this kingdom, other than the gaols or priſons within the city and county of the city of Dublin, and who have been continued ever ſince in ſuch cuſtody, ſhall and may petition the court of law,

From the 1ſt of May, 1788, all who were on 1ſt Auguſt 1787, in actual cuſtody, except in the priſons within the city and county of the city of Dublin, and

A. D. 1788. Chap. 46.

out of, or under which the proceſs iſſued, upon which he, ſhe, or they were, and ſhall be ſo impriſoned in like manner as priſoners in general are herein before enabled or authorized to do, and all and every ſuch priſoner and priſoners ſo petitioning, ſhall annex to his, her, or their petition a ſchedule, ſetting forth, and containing a full account of his, her, or their whole real and perſonal eſtate, intereſts, and benefits, in like manner as is herein before preſcribed, as to ſuch priſoners as aforeſaid, firſt giving notice to the ſeveral creditors, at whoſe ſuit he, ſhe, or they ſtand charged, or impriſoned, and alſo giving notice in the Dublin Gazette, to all his, her, or their other creditors of ſuch intention, to petition in like manner, as is before directed, reſpecting priſoners ſeeking their diſcharge under this act, and upon every ſuch petition and ſchedule being ſo preſented to ſuch court as aforeſaid, the ſaid court ſhall make a rule to cauſe the priſoner or priſoners to be brought at an expence, not exceeding four pence *per* mile, to be paid as herein after mentioned to the next aſſizes, to be holden for the county or place where he or ſhe ſhall be impriſoned, ſuch expence as aforeſaid, to be paid by ſuch priſoner, if able to pay the ſame, or if unable, and ſuch inability be made out to the ſatisfaction of the judge, before whom ſuch priſoner or priſoners ſhall be brought, then to be paid by the treaſurer of the county, and the grand jury of ſaid county are hereby empowered to make a preſentment for the ſame, upon a certificate under the hand of ſaid judge, certifying ſuch inability, and the ſeveral creditors at whoſe ſuit ſuch priſoners ſhall ſtand charged, ſhall be ſerved with a copy of ſuch rule, and of ſuch petition and ſchedule, or the ſame ſhall be left with his, her, or their attorney or attornies, or at his, her, or their dwelling-houſe or uſual place of abode, ten days at leaſt before ſuch aſſizes; and it ſhall be lawful for the judges of aſſize at ſuch aſſizes, or one of them, and he and they are hereby required to appoint a time for hearing the matter upon the ſaid petition, at and during ſuch aſſizes, at which time the ſaid judges, or one of them, upon proof that ſuch creditor or creditors were ſerved with a copy of the aforeſaid rule of court, and alſo with a copy of the ſchedule containing an account of ſuch priſoner's real and perſonal eſtate, intereſts and benefits as aforeſaid, ſhall in a ſummary way examine into the matter of ſuch petition, and hear what can or ſhall be alledged on either ſide, for or againſt the diſcharge of ſuch priſoner; and upon ſuch examination the ſaid judges, or one of them, ſhall order or direct the clerk of the crown or clerk of the peace of ſuch county, to adminiſter or tender to every ſuch priſoner, the oath herein before directed and appointed

have continued ſo, may petition the court out of which the proceſs iſſued;

annexing thereto a ſchedule as before preſcribed;

firſt giving notice to creditors of their intentions;

ſuch court to order the priſoner to be brought to next aſſizes for the county;

the priſoner to pay the expence, if able;

if not, the treaſurer of the county to pay it;

creditors to be ſerved with a copy of ſuch rule, petition, and ſchedule, 10 days before the aſſizes,

the judge is empowered to hear the matter upon ſaid petition, &c. and give judgment,

appointed to be taken by a priſoner ſeeking his diſcharge under this act as aforeſaid, before the judges of the court out of which the proceſs iſſued, under which ſuch priſoner is or ſhall be impriſoned; and the ſaid judges, or one of them, ſhall give ſuch judgment, relief, and directions as the court out of which ſuch proceſs iſſued as aforeſaid, may or ought to give according to, and under this act; and the ſaid judges of aſſize, or one of them, ſhall cauſe ſuch priſoner by a ſhort endorſement, to aſſign all his eſtate real and perſonal, intereſts and benefits in like manner as is herein before directed, reſpecting priſoners brought up to the court out of which the proceſs iſſued, under which he, ſhe, or they is or are impriſoned, and for that purpoſe the ſaid court out of which ſuch proceſs iſſued, ſhall and may cauſe the ſaid priſoner's original petition and ſchedule to be delivered over or tranſmitted to the ſaid judges of aſſize, or one of them, and the ſame, together with a ſhort note or memorandum of what ſhall be done before ſuch judges, or one of them, ſigned by ſuch judges, or one of them, ſhall be in the next term after ſuch aſſizes ſent back to ſuch court as aforeſaid, there to remain on record; and what ſhall be done before ſuch judges of aſſize, or one of them, and all proceedings before them, or one of them as aforeſaid, ſhall be as good and effectual in law as if the ſame had been had or done before ſuch court out of which ſuch proceſs iſſued as aforeſaid.

the court out of which the proceſs iſſued, is to cauſe the original petition and ſchedule to be tranſmitted to the judges of aſſize, and the ſame, together with a memorandum of what ſhall be done, ſhall be returned, to remain on record.

XXII. And whereas ſeveral perſons priſoners for debt, have ſeemingly choſen to continue for a conſiderable length of time in priſon, ſpending and conſuming their ſubſtance there, and living in a manner beſpeaking an ability to make ſatisfaction in the whole or in part to their juſt creditors, but from whom they have contrived to conceal or withhold their eſtates and effects, to the great injury of many of his Majeſty's honeſt and induſtrious ſubjects, to the great ſcandal of publick juſtice, and to diminution of private credit; for remedy whereof, and to prevent ſo great an evil as far as may be: be it enacted by the authority aforeſaid, That from and after the paſſing of this act, it ſhall and may be lawful to and for any one creditor, or any two or more being partners, to whom the ſum of one hundred pounds or upwards ſhall be owing by any priſoner for debt, who was in actual cuſtody for debt in any gaol or priſon within the city or county of the city of Dublin, or within the county of Dublin, on the firſt day of this ſeſſion of Parliament, and who had been ſo for three months before that time, and for any two creditors of any ſuch priſoner to whom the ſum of one hundred and fifty pounds or upwards ſhall be owing by ſuch priſoner, or for any three or more credi-

From paſſing this act, any creditor to whom 100l. ſhall be owing by any priſoner for debt, and who was in cuſtody in any gaol, &c. within the city, county of the city, or county of Dublin, on 1ſt day of this ſeſſion, and for 3 months before;

tors to whom the ſum of two hundred pounds or upwards ſhall be owing by ſuch priſoner, to petition the court out of which any proceſs hath iſſued, under which ſuch priſoner ſhall be then charged in cuſtody, ſetting forth that ſuch priſoner is indebted to him, her, or them reſpectively as aforeſaid, and that ſuch priſoner was a priſoner for debt on the firſt day of this ſeſſion of Parliament, and had been ſo for three months before that day, and that he, ſhe, or they hath or have good cauſe to believe that ſuch priſoner chooſes rather to ſpend and live on his ſubſtance in priſon, than apply the ſame to the payment of his juſt debts, and praying that ſaid priſoner may be ordered to make a full and fair diſcovery of all his or her eſtate real and perſonal, and of all his and her effects and ſubſtance whatſoever, to the end that the ſame may be applied to the payment of his or her debts, whereupon in caſe ſuch creditor or creditors ſhall verify the allegations in ſuch petition by affidavit as to the truth of the debt or debts claimed to be due to ſuch petitioner or petitioners by ſuch priſoner, and by the certificate of the gaoler or keeper, gaolers or keepers of the priſon or priſons where ſuch priſoner ſhall be, or ſhall have been impriſoned as aforeſaid, as to the fact of ſuch priſoners having been, and being in priſon as aforeſaid, which certificate every ſuch gaoler or keeper is hereby required to give on payment, or tender of one ſhilling for the ſame, then, and in every ſuch caſe, the ſaid court ſhall order ſuch gaoler or keeper of the priſon wherein ſuch priſoner ſhall be, to bring ſuch priſoner before ſuch court, on ſome certain day to be appointed for that purpoſe, at the diſtance of fourteen days at the leaſt from the time of making ſuch order, or before ſome one of the judges of the ſaid court out of term, in caſe ſuch priſoner ſhall be impriſoned within the city or county of the city of Dublin, or the county of Dublin, together with a certificate of the cauſe or cauſes of his or her detainer; and ſuch priſoner upon being ſerved with a copy of ſuch order, fourteen days before the day appointed for his being brought before ſuch court or judge, ſhall, and he is hereby required to prepare and to bring with him an account or ſchedule containing a true and perfect account of all his, her, or their eſtate and effects, real and perſonal, and of all gifts, legacies, charges, and benefits to which he or ſhe is or ſhall be entitled in like manner as priſoners ſeeking their diſcharge under this act, are required to do; and ſuch priſoner when ſo brought before ſuch court or judge, ſhall exhibit and deliver upon oath, or if a quaker, on ſolemn affirmation, ſuch account or ſchedule to ſuch court or judge, and ſhall ſubſcribe the ſame, and the oath or affirmation to be taken by every

or any 2 to whom 150l. ſhall be owing, or any 3 or more to whom 200l. ſhall be owing, may petition the court out of which the proceſs iſſued, as herein;

and upon verifying the allegations by affidavit, and by the gaoler's certificate;

1s. for the certificate;

the court to order ſuch priſoner to be brought before them;

upon a copy of the order being given the priſoner 14 days before, he ſhall bring a ſchedule of his eſtate and effects, &c.

every ſuch priſoner on exhibiting or delivering ſuch ſchedule as aforeſaid, on the application of any one or more of his or her creditors, ſhall be in the words following, that is to ſay, A. D. 1788. Chap. 46.

Oath of ſuch priſoner.

I A. B *upon my corporal oath*, (or if a quaker) *on my ſolemn affirmation in the preſence of Almighty God do ſolemnly ſwear*, (or if a quaker) *do ſolemnly affirm, proteſt and declare, that the ſchedule now delivered, and by me ſubſcribed, doth contain to the beſt of my knowledge, remembrance and belief, a full, juſt, true and perfect account and diſcovery of all the goods, effects and eſtate, real and perſonal, either in poſſeſſion, reverſion, remainder, or in truſt for me or for my benefit or advantage unto me in any wiſe belonging or appertaining, and ſuch debts as are to me owing, or to any perſon or perſons in truſt for me, and of all the ſecurities and contracts whereby any money now is or will, or may hereafter become payable, or any benefit or advantage accrue to me, or to my uſe, or to any perſon or perſons in truſt for me, and the names and places of abode of the ſeveral perſons from whom ſuch debts are due and owing, and of the witneſſes that can prove ſuch debts or contracts, and neither I, nor any perſon or perſons in truſt for me, have any lands, money, ſtock, or any eſtate, real or perſonal, in poſſeſſion, reverſion or remainder, other than what are in ſaid ſchedule contained, except wearing apparel, bedding for myſelf and family, working tools, and neceſſary implements for my occupation and calling, and theſe in the whole not exceeding the value of ten pounds, and that I have not, nor any body for me, directly, or indirectly ſold, leſſened, or otherwiſe conveyed, diſpoſed of in truſt, or concealed all or any part of my lands, money, goods, chattels, ſtock, debts, ſecurities, contracts, or eſtates, real or perſonal, whereby to ſecure the ſame to receive or expect any profit or advantage thereof, to defraud or deceive any creditor or creditors to whom I am indebted in any wiſe whatſoever.*

So help me God.

Further time allowed the priſoner, if required.

But in caſe any ſuch priſoner ſhall deſire further time to prepare ſuch account or ſchedule as aforeſaid, then ſuch court or judge ſhall give to ſuch priſoner ſuch further time as ſhall ſeem reaſonable, on the laſt of which days ſuch priſoner ſhall again be brought up by the gaoler or keeper as aforeſaid, before ſuch court, if then ſitting, or before ſome judge thereof to be named for that purpoſe in the order, giving further time, and ſhall then and there exhibit and deliver ſuch ſchedule as aforeſaid, and ſhall be

A. D. 1788. Chap. 46.

required to ſubſcribe the ſame, and verify the ſame upon oath as aforeſaid.

Priſoner neglecting or refuſing to give ſuch account, or to ſubſcribe the ſame, or to certify it on oath, deemed a bankrupt, altho' no trader,

XXIII. And be it enacted by the authority aforeſaid, That if ſuch priſoner ſhall neglect or refuſe to deliver in ſuch account and ſchedule as aforeſaid, or ſhall refuſe to ſubſcribe the ſame, or to verify the ſame upon oath as aforeſaid, then every ſuch priſoner ſo neglecting or refuſing, ſhall be, and be held, deemed, and taken in law to be a bankrupt to all intents and purpoſes, from the paſſing this act, within the true intent and meaning of the ſeveral ſtatutes made in this kingdom reſpecting bankrupts, although ſuch perſon or perſons never was or were a trader or traders, or within the deſcription of a bankrupt contained in ſuch ſtatutes, or either of them; and no further or other act ſhall be neceſſary to prove ſuch priſoner to be a bankrupt, than ſuch his neglecting or refuſing to exhibit and deliver in ſuch account and ſchedule as aforeſaid, or refuſing to ſubſcribe the ſame, or to verify the ſame upon oath or affirmation as aforeſaid; and every ſuch priſoner ſo neglecting or refuſing as aforeſaid, and all his or her eſtates, real and perſonal, ſubſtance and effects whatſoever, ſhall reſpectively be ſubject to the ſeveral proviſions and reſtrictions, and liable to the ſeveral pains, penalties, diſabilities, and forfeitures, by the laws of this land enacted and provided, reſpecting the perſons and eſtates of bankrupts or traders becoming ſuch, ſave and except the ſeveral proviſions, pains, penalties, and clauſes contained in an act of the ſeventeenth and eighteenth years of his preſent Majeſty, entitled, *An act to exclude traders from the benefit of an act*, entitled, *An act to prevent frauds committed by bankrupts, who do not keep regular books of accounts, and for continuing the ſaid law, and other purpoſes.*

and ſubject to bankrupt laws, except 17 & 18 G. 3.

Proof that ſuch petition was to compel the priſoner to pay his debts, and not at his deſire.

XXIV. Provided always, That before granting ſuch order upon ſuch petition, it ſhall appear to the ſatisfaction of the court, by the affidavit of ſuch creditor or creditors ſo petitioning, that ſuch petition has been actually and *bona fide* preferred, with a view to compel ſuch priſoner to diſcharge the debts which he owes, and not by colluſion with, or at the deſire of ſuch priſoner.

Lord chancellor, &c. if proof made of the ſums aforeſaid being due, ſhall cauſe a commiſſion of bankrupt to paſs againſt ſuch priſoner as is uſual,

XXV. And be it enacted by the authority aforeſaid, That the lord high chancellor, lord keeper, or lords commiſſioners for the cuſtody of the great ſeal of this kingdom for the time being, upon application or petition to him or them, by or on behalf of any creditor or creditors of ſuch priſoner, and upon affidavit that ſuch priſoner is and ſtands indebted to ſuch creditor, if one only, in the ſum of one hundred pounds, or to ſuch creditors if two, in

the ſum of one hundred and fifty pounds, or if three or more, in the ſum of two hundred pounds at the time of ſuch application, ſhall cauſe a commiſſion of bankrupt to paſs and iſſue under the great ſeal of this kingdom, againſt ſuch priſoner as is uſual in the caſe of traders committing acts of bankruptcy, according to the laws now in force reſpecting bankrupts; and the lord chancellor, lord keeper, or lords commiſſioners aforeſaid, for the time being, ſhall have the like powers, juriſdictions, and authority in all reſpects whatſoever, and ſhall and may proceed therein, as in the caſe of ordinary bankrupts; and the commiſſioners named in every ſuch commiſſion, ſhall proceed and act, and have the ſame powers as in ordinary caſes of bankrupts, and they, or the major part of them, ſhall and may declare ſuch priſoner or perſon bankrupt, without further proof than that ſuch priſoner or perſon hath neglected or refuſed to exhibit ſuch account and ſchedule in manner as aforeſaid, or hath refuſed to ſubſcribe and verify the ſame upon oath or affirmation as aforeſaid; and upon every ſuch commiſſion of bankrupt, the proceedings and the legal effects and conſequences reſpecting ſuch bankrupt, his eſtate and effects, creditors and debtors, and reſpecting all other perſons, ſhall in all reſpects be the ſame, as if ſuch bankrupt had been a trader and had committed an act of bankruptcy, and a commiſſion of bankruptcy had in the ordinary way been iſſued againſt him or her; and ſuch bankrupt ſhall be ſubject to the ſame laws concerning bankrupts, and to the pains and penalties thereof, ſave as aforeſaid, and as herein after mentioned, and alſo entitled to the ſame allowances and advantages, to all intents and purpoſes, as if he or ſhe had been a trader, and had committed an act of bankruptcy, and a commiſſion of bankruptcy had iſſued againſt him or her.

no further proof of bankruptcy neceſſary, than of ſuch neglect or refuſal as aforeſaid.

XXVI. Provided always, and be it enacted by the authority aforeſaid, That in caſe ſuch priſoner ſhall not ſo refuſe or neglect, but ſhall duly exhibit and deliver ſuch true account and ſchedule as aforeſaid, and ſhall ſubſcribe the ſame, and ſhall take ſuch oath or affirmation, verifying the ſame as aforeſaid, but yet ſome creditor or creditors of the ſaid priſoner ſhall be diſſatisfied therewith, and ſhall deſire further time to enquire into, and falſify the ſame, then ſuch further time ſhall be given, as is herein before directed in the like caſe reſpecting priſoners voluntarily ſeeking their diſcharge under this act; and in caſe at the end of ſuch further time, ſuch creditor or creditors ſhall not falſify or diſprove the ſaid account or ſchedule, and the ſaid oath or affirmation, in any reſpect, and the court or courts, judge or judges, who ſhall have power to hear, in a ſummary way, the matter of the ſaid petition and appli-

Further time to be allowed creditors not ſatisfied with ſuch account and ſchedule,

application, shall see no cause to doubt the truth of the discovery of the said prisoner, as to his estate and effects, then, and in such case, such court or judge shall discharge and set at liberty, every such prisoner, in the same manner, and with the same benefit of such discharge. and of making use of the same, as is herein before provided respecting prisoners voluntarily seeking their discharge under this act as aforesaid.

on proof of the truth of such account and schedule, prisoner discharged, as if voluntarily seeking the same.

XXVII. And be it enacted by the authority aforesaid, That in all cases where such prisoner against whom such compulsory proceedings shall be had as aforesaid, shall exhibit and deliver such account and schedule of his estate and effects as aforesaid, and shall subscribe and verify the same as aforesaid, and thereupon be discharged as aforesaid, the court or judge before whom such prisoner shall be brought as aforesaid, and who shall hear the matter of the said petition or application as aforesaid, shall by a short endorsement on the back of the said account or schedule declare, that all the estates real and personal, in possession or reversion of the said prisoner or person subscribing the same as aforesaid, and all his or her substance and effects whatsoever, shall from thenceforth be vested in one of the masters of the high court of chancery, or such other publick officer as the said court or judge shall appoint, and the same shall by virtue thereof, and of this act, be from thenceforth absolutely, and to all intents and purposes transferred unto, and vested in such master, or officer as aforesaid, as trustee or assignee for all the creditors of the said prisoner or person subscribing such account or schedule as aforesaid, who shall come in and prove their debts before such trustee or assignee, within six months from the time of notice being given in the Dublin Gazette for that purpose, which notice shall be given with all reasonable expedition, after the estate and effects shall be so vested in the said trustee or assignee as aforesaid, and shall be published three times at the least; and all the said estates, substance, and effects, shall be divided amongst such creditors in satisfaction of their respective debts, in like manner as the estates and effects of prisoners seeking their discharge under this act, are herein before directed to be divided; and in case there shall be any surplus, the same shall be delivered or paid over, and shall, as far as may be necessary, be conveyed or assigned to and to the use of such prisoner, his, or her executors, administrators, or assigns; but the said trustee or assignee shall be at liberty to deduct out of the estates and effects so vested in them as aforesaid, after the rate of five pounds *per centum* for all money and effects which shall come to his hands as trustee or assignee as aforesaid, and which shall be actually divided

The estate and effects of debtors, against whom such compulsory proceedings shall be had, and who shall comply with said terms, shall be vested in a person appointed by the court or judge, who shall hear the matter of such petition, as trustee or assignee of all the creditors;

debts to be proved in 6 months from time of notice in Dublin Gazette,

surplus after payment of debts, to be delivered to the prisoner,

such trustee or assignee to deduct 5l. per cent. and be indemnified from all damages and expences.

and

and paid by him out of the produce of the ſaid eſtates and effects of ſuch priſoner as aforeſaid, for their care and trouble in the execution of the ſaid truſt, and ſhall alſo be indemnified by and out of ſuch eſtate and effects from all damages, coſts and expences which they, or either of them, may be put to by reaſon of the truſt aforeſaid, which they may deduct out of ſuch eſtate and effects in the firſt place.

Said priſoner to be ſubject to like examination, &c. as thoſe voluntarily ſeeking relief.

XXVIII. And be it enacted by the authority aforeſaid, That ſuch priſoner, againſt whom ſuch compulſory proceeding ſhall be had as aforeſaid, ſhall be obliged to undergo the like examination from time to time, on the application of ſuch truſtee or aſſignee of his eſtate and effects aforeſaid, as priſoners voluntarily ſeeking their diſcharge, are by this act required to undergo, and ſubject to the like commitment and impriſonment, for refuſing to appear, or anſwer upon oath, as herein before is provided, reſpecting the ſaid other priſoners.

Where ſuch priſoner ſhall exhibit ſuch account and ſchedule upon oath, he ſhall not be deemed a bankrupt.

XXIX. Provided always, and be it enacted by the authority aforeſaid, That in all ſuch caſes, where ſuch priſoner, againſt whom ſuch compulſory proceedings ſhall be had as aforeſaid, ſhall exhibit and deliver ſuch account and ſchedule as aforeſaid, containing a true account of all his eſtate real and perſonal, ſubſtance and effects whatſoever, and ſhall ſubſcribe and verify the ſame upon oath or affirmation as aforeſaid, then and in that caſe, no commiſſion of bankrupt ſhall iſſue, nor ſhall ſuch perſon or priſoner be a bankrupt according to the proviſions herein before made, for caſes where ſuch priſoner ſhall neglect or refuſe, as is before mentioned.

Nothing herein reſpecting the eſtate and effects of priſoners againſt whom a compulſory courſe ſhall be taken, ſhall prejudice any mortgage, or other ſecurity heretofore made bona fide;

XXX. Provided alſo, and be it enacted by the authority aforeſaid, That nothing herein before contained, reſpecting the eſtate and effects of priſoners againſt whom ſuch compulſory courſe ſhall be had and purſued as aforeſaid, ſhall prejudice or hurt in any wiſe, or impeach any mortgage, judgment, ſtatute merchant, ſtatute ſtaple, recognizance or other ſecurity heretofore made by any ſuch priſoner as aforeſaid *bona fide*, and for a good and valuable conſideration, or any *elegit* or execution or other proceedings thereon, but all and every the creditor or creditors, perſon and perſons claiming under the ſame, ſhall be paid, and ſhall be entitled to ſatisfaction out of the eſtate and effects of ſuch priſoner, according to ſuch degree and priority as he, ſhe, or they is, or are entitled to or would be entitled to, if this act had not been made, nor ſhall any ſale or conveyance of any part of the eſtate of ſuch priſoner made *bona fide*, or for a real conſideration, and without any fraud, colluſion, or intent to defraud his or her creditors

nor any ſale or conveyance;

A. D. 1788. Chap. 46.

ditors before the first day of this session of parliament, be affected or impeached in any wise howsoever, neither shall any decree or order of any court of equity for a foreclosure or sale, or for relief of any fair and honest incumbrance or creditor, be in any wise delayed, hindered, or affected by this act, but the same shall be proceeded on, and carried into execution as if this act had never been made; and in case there shall be any surplus after satisfying the said decree or order, such surplus, and such surplus only, shall be rendered to the assignee or trustee under this act, to be applied as the other parts of the said debtor's estate shall be liable to be, any thing herein before contained to the contrary notwithstanding.

nor any decree or order of any court of equity for a foreclosure,

the surplus only rendered to the assignee.

XXXI. Provided always nevertheless, That all conveyances, assignments, and incumbrances made by such prisoner with a fraudulent purpose to conceal or secrete his or her estate or effects, or whereby his or her creditors may be defrauded or hindered of their just debts, shall be absolutely null and void, and the assignee or trustee in whom the estate and effects of such prisoner, according to the meaning and intent of this act, would otherwise be, shall be absolutely seized and possessed thereof, and be entitled thereto, and may sell, convey, and dispose thereof, notwithstanding any such conveyance, assignment, or incumbrance, as if none such was made, save only that if it shall appear that any sum or sums of money shall have really and *bona fide* been paid or advanced, for or on the same, then the person or persons so having paid and advanced, shall have a lien on such estate and effects for so much as shall have been so actually and *bona fide* paid and advanced with interest for the same, and for no more.

All fraudulent conveyances, &c. made, shall be null;

and the assignee shall be possessed thereof;

money really advanced for such, shall be a lien on such estate and effects.

XXXII. And be it further enacted by the authority aforesaid, That the provisions herein before made with respect to prisoners voluntarily seeking their discharge under this act as aforesaid, who shall wilfully forswear themselves, or who shall conceal any of their effects as aforesaid, and all pains and penalties provided in that behalf, shall hold and take place fully and in all respects as to and against prisoners and persons against whom such compulsory proceedings shall be had as aforesaid, and all such prisoners and persons wilfully forswearing themselves, and concealing any part of their estate and effects, shall be guilty of wilful and corrupt perjury, and of felony without benefit of clergy, in like manner, and under the like circumstances as such prisoners voluntarily seeking their discharges under this act would have been.

The provisions herein, with respect to prisoners voluntarily seeking relief, who forswear themselves, or conceal their effects, shall extend to those who are compelled.

XXXIII. And be it further enacted by the authority aforesaid, That in case any person or persons hath or have accepted of any

truſt or truſts under any conveyance, aſſignment, or otherwiſe, as to any part of the eſtates and effects of any priſoner voluntarily ſeeking his or her diſcharge, under this act, or againſt whom ſuch compulſory courſe or proceedings ſhall be had or purſued as aforeſaid, whereby any part of ſuch eſtates or effects ſhall be concealed from the aſſignee or truſtee thereof, and ſhall knowingly conceal the ſame, or ſhall wilfully neglect to diſcover the ſame to ſuch aſſignee or truſtee reſpectively, every ſuch perſon and perſons ſhall forfeit the ſum of one hundred pounds, and double the value of the eſtate and effects covered by ſuch truſt, or concealed by him or her, to be recovered by action of debt, bill, plaint, or information in any of his Majeſty's courts of record in Dublin, together with double coſts.

Perſons who have accepted any truſt under any conveyance &c as to the eſtate and effects of priſoners, whereby any part may be concealed, to be recovered with double coſts.

XXXIV. And be it further enacted by the authority aforeſaid, That priſoners delivering in ſuch account and ſchedule as before mentioned, and being diſcharged from their impriſonment thereon, ſhall have the like benefit of being diſcharged from further arreſts and impriſonment of their perſons, for or in reſpect of any former debt as is herein before provided for and given to priſoners ſeeking their diſcharge under this act.

Priſoners diſcharged from impriſonment, not to be arreſted for any former debt.

XXXV. And be it further enacted by the authority aforeſaid, That the foregoing proviſion as to a compulſory proceeding againſt priſoners for debt in any gaol or priſon within the city and county of the city of Dublin, and the county of Dublin, ſhall extend to all priſoners for debt, who were or have been ſuch priſoners at and for the times before mentioned in that reſpect, in any other gaol of this kingdom, in caſe ſuch priſoners, or any of them, ſhall be removed by due courſe of law from ſuch other gaol or priſon into any ſuch gaol or priſon within the city or county of the city of Dublin, or county of Dublin.

The foregoing proviſions as to compulſory proceedings, to extend to priſoners removed to any gaol in the city, or county of the city of Dublin, or county of Dublin.

XXXVI. Provided always, and be it enacted by the authority aforeſaid, That all rules, orders, affidavits, advertiſements, notices, and proceedings to be made, uſed, publiſhed, or in any wiſe had towards, or in order to the obtaining the diſcharge of any ſuch priſoner as aforeſaid, or towards the creditors of any ſuch priſoner obtaining a ſatisfaction of his or their juſt debts by the means of this act, ſhall not be liable or ſubject to any ſtamp or ſtamp duty whatſoever.

All rules, orders, affidavits, advertiſements, notices, and proceedings, to be exempt from any ſtamp, or ſtamp duty.

XXXVII. And whereas it may ſo happen, that priſoners for debt as aforeſaid, meaning and deſirous to ſeek their diſcharge under this act, may not be able to prefer their petitions to the

A. D. 1788. Chap. 46.

court out of which the proceſs iſſued under which they are impriſoned, and to obtain an order for being brought up to ſuch court as herein before is directed, before Michaelmas term next, or to the next aſſizes where ſuch priſoners are impriſoned, in gaols or priſons out of the city and county of the city of Dublin, or out of the county of Dublin, whereby many ſuch priſoners juſt objects of this act, may be left to languiſh in priſon for many months, for remedy whereof: be it enacted by the authority aforeſaid, That not only the court aforeſaid, to whom any ſuch petition ſhall be preſented by any ſuch priſoner as aforeſaid, but alſo any one or more of the judges of ſuch court out of term, and out of court in the vacation, upon any ſuch petition preſented by any ſuch priſoner voluntarily ſeeking his or her diſcharge under this act, preſented to ſuch judge or judges, by order under his or their hand or hands, may order every ſuch priſoner in priſon within any gaol or priſon within the city and county of the city of Dublin, or county of Dublin, to be brought during the vacation out of term, before ſuch judge or judges, at his or their own houſe or houſes, or elſewhere, or before the recorder of the city of Dublin, at ſome or any general quarter ſeſſions of the peace for the ſaid city and county of the ſaid city of Dublin, or at any adjournment thereof, inſtead of ſuch priſoners being ordered to be brought up to ſuch court out of which the proceſs iſſued as aforeſaid, as herein before directed; and ſuch judge or judges out of court, or the ſaid recorder and juſtices of the peace at ſuch general quarter ſeſſions, or ſome adjournment thereof reſpectively, the recorder aforeſaid being one preſent, ſhall have, and are hereby inveſted with all ſuch and the like juriſdiction, power, and authority, to hear, determine, act, and do in all things towards the diſcharge of ſuch priſoner, and to diſcharge ſuch priſoner from his impriſonment, as is hereby given to ſuch court out of which ſuch proceſs iſſued, under which ſuch priſoner is or ſhall be impriſoned as aforeſaid, and to cauſe ſuch aſſignment of ſuch priſoners eſtate and effects, and to act and do in all reſpects touching ſuch priſoner ſo voluntarily ſeeking his or her diſcharge under this act, as ſuch laſt mentioned court might, could, or ought to have done if ſuch priſoner had been brought before ſuch court in term time, and all due proceedings in reſpect of ſuch priſoner had been carried on in ſuch court; and ſuch judge or judges as aforeſaid, in vacation out of term, ſhall and may alſo upon a like petition of any priſoner for debt in any other county gaol or priſon in this kingdom, by like order as aforeſaid, order ſuch priſoner as laſt aforeſaid,

Any one judge of the court out of which the proceſs iſſued, out of term, and out of court, may order ſuch priſoner, and any priſoner in the city, county of the city, or county of Dublin, ſeeking relief, to be brought before him at his own houſe or elſewhere, or before the recorder and the juſtices of peace at the quarter ſeſſions,

who are inveſted with like power to act as ſaid court, out of which the proceſs iſſued,

and may alſo order a priſoner to be brought before the going judge of aſſize.

to be brought up before the going judges of aſſize in like manner as is herein before provided, as to the courts out of which the proceſs iſſued under which ſuch priſoner is or ſhall be confined as aforeſaid; and the order of ſuch judge or judges as aforeſaid, in the particular aforeſaid, ſhall have the ſame force and effect as the order of ſuch court in that reſpect would have had; and the judges of aſſize, or one of them, ſhall have, and are and is hereby veſted with the ſame power and authority, and ſhall and may act and do in all things in and touching the diſcharge of ſuch priſoner, and touching his eſtate and effects, as if ſuch priſoner was brought before them or him under an order of ſuch court as aforeſaid, according as is herein before enacted and provided in that reſpect; and all and every priſoner or priſoners petitioning ſuch judge or judges as aforeſaid, or obtaining his, her, or their diſcharge out of priſon in the vacation as aforeſaid, ſhall be in all reſpects circumſtanced, and ſhall be liable to the ſame pains and incapacities, and be entitled to the ſame benefits as he, ſhe, or they would have been if the proceeding to obtain his, her, or their diſcharge as aforeſaid, had been carried on and obtained in the court out of which ſuch proceſs iſſued as aforeſaid in full term.

Perſons to whom this act does not extend.

XXXVIII. Provided alſo, and be it further enacted, That this act, or any thing herein contained, ſhall not extend to diſcharge from cuſtody, or give relief to all or any of the perſons herein after named, viz. Timothy Caſey, now confined in the gaol of Cork, or William Paſley, attorney, Owen O'Reilly, Thomas Nugent, John Pollard, James Duffe, attorney, and Thomas Jones, now confined in the four-court marſhalſea, of the city of Dublin, or to Richard Eaton, attorney, now in cuſtody, all of whom have been ſpecially petitioned againſt, any thing herein contained to the contrary notwithſtanding.

A. D. 1788.

CHAP. XLVII.

An Act to explain and amend an Act passed in the Twenty-seventh Year of the Reign of His present Majesty, entitled, *An Act for improving and repairing the Turnpike Road leading from the City of Dublin to Kilcullen Bridge in the County of Kildare, and to the Twenty-one Mile Stone Westward of the said Bridge.*

Preamble. 27 G. 3. c. 60.

WHEREAS an act of Parliament passed in the twenty-seventh year of his present Majesty's reign, entitled, *An act for improving and repairing the turnpike road leading from the city of Dublin to Kilcullen Bridge in the county of Kildare, and to the twenty-one mile stone westward of the said bridge*: and whereas it has been found by experience that several of the provisions made by the said recited act are insufficient for the purposes thereby intended, and therefore it is become necessary to explain and amend the said act, be it therefore enacted by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons in this present Parliament assembled, and by the authority of the same, That from and after passing this act, the treasurer of the said road may be dismissed from time to time by the directors of the said road, or any three or more of them, if they shall think fit, in which case the trustees of the said road are, as directed by the said recited act, to elect another person treasurer in his room, and the present and all future treasurers shall be accountable to such directors, and not to the trustees of the said road, as in and by the said recited act provided.

Treasurer may be dismissed by directors,

another to be elected,

treasurers accountable to directors and not to trustees.

II. And be it further enacted by the authority aforesaid, That the said directors shall have power to demand and take in each of the two divisions of the said road, by such person or persons as any three or more of the said directors shall authorize thereto, the following tolls at every pay-gate upon or across any part of the said road, before any beast or carriage herein after mentioned, shall be permitted to pass through the same; that is to say, for every coach, landau, chariot, chaise, phæton, cabriolet or chair, the sum of six-pence halfpenny for each horse, or other beast drawing such coach, landau, chariot, chaise, phæton, cabriolet or chair,

Tolls to be taken,

6½d. for each horse drawing coach, &c.

chair, inſtead of the tolls provided and made payable by the ſaid recited act.

Recit l f 27 G 3 c 60. relat ve to direct n creaſing the tolls,

III. And whereas by the ſaid recited act, power is given to the ſaid truſtees during the term of nine years, to be computed from the firſt day of May, one thouſand ſeven hundred and eighty-ſeven, from time to time, at their diſcretion, to encreaſe the reſpective tolls thereby made payable at any pay-gate in each diviſion to any ſum or ſums of money, ſo as the encreaſe of tolls ſhall not reſpectively exceed in each diviſion one half of the reſpective tolls therein mentioned, and made payable, and from and after the expiration of the ſaid term of nine years, the ſeveral and reſpective tolls therein mentioned and made payable, ſhould be the ſame and no more than what are reſpectively in the ſaid recited act mentioned and reſerved: be it further enacted by the authority aforeſaid, That it ſhall and may be lawful to and for any three or more of the ſaid directors, to encreaſe the ſaid tolls in manner by the ſaid recited act mentioned, if they ſhall find ſuch encreaſe to be neceſſary during the continuance of the ſaid recited act.

3 or more of ſaid d rectors may encreaſe the tolls during continuance of 27 Geo. 3. c. 60. if neceſſary, agreeable to ſaid act.

IV. And be it further enacted by the authority aforeſaid, That it ſhall and may be lawful to and for any three or more of the ſaid directors, to erect a pay-gate or pay-gates, on the ſide of the ſaid road, or acroſs any lane or way leading out of the ſaid road, and to build, hire, or rent a toll-houſe for every ſuch gate, and there to demand and receive ſuch tolls as are appointed by this and the ſaid recited act to be taken at any pay-gate upon the ſaid road, and that every ſuch pay-gate ſhall be deemed a pay-gate within the intent and meaning of this and the ſaid recited act, any clauſe, proviſo, or reſtriction, in the ſaid recited act contained to the contrary thereof in any wiſe notwithſtanding.

May erect pay gates, and build a toll-houſe, and receive tolls,

the ſame deemed a pay-gate.

V. And whereas by the ſaid recited act, power is given to any three or more of the ſaid directors to raiſe and borrow ſuch ſum and ſums of money, not exceeding in the whole the ſum of three thouſand pounds ſterling, as they ſhould judge neceſſary towards diſcharging the arrear of intereſt therein mentioned, and other debts due on the credit of the acts of Parliament therein mentioned, and towards defraying the immediate expences of the ſaid recited act, and for that purpoſe to iſſue bills payable on every firſt day of May, and firſt day of November, which ſhall next happen after the end of three years from the reſpective dates of ſuch bills, entitling the bearers thereof to the amount of the ſums therein ſpecified with intereſt: and whereas the payment of ſuch bills at the reſpective times the ſame ſhall or may become payable,

Recital of 27 G 3. c. 60. relative to the borrowing of money by bills,

may be attended with difficulties and inconvenience, unleſs the ſaid directors ſhall be empowered to raiſe by new bills to be iſſued, ſuch ſum and ſums of money as ſhall be paid off purſuant to the ſaid recited act; for remedy whereof, be it further enacted by the authority aforeſaid, That when and ſo often as any of the bills already iſſued, or to be iſſued by any three or more of the ſaid directors purſuant to the ſaid recited act, ſhall be paid off, it ſhall and may be lawful to and for any three or more of the ſaid directors, from time to time, during the continuance of this and the ſaid recited act, to iſſue new bills to replace ſuch bills as ſhall from time to time be paid, which new bills are to be made in like manner and payable at the ſame time and times with intereſt, and the holders thereof reſpectively, ſhall have the like remedies for payment thereof as are mentioned in the ſaid recited act.

new bills may be iſſued as bills by former act are paid off,

new bills to be made in like manner, and with ſame remedies as thoſe by former act.

VI. And be it further enacted by the authority aforeſaid, That it ſhall and may be lawful to and for any commiſſioner of the ſaid road, and alſo to and for any fit and diſcreet perſon or perſons for that purpoſe, to be appointed by three or more of the ſaid directors, to ſummon without any previous order or directions of the ſaid directors, all or any perſon or perſons who ſhall commit any offence or offences againſt this or the ſaid recited act, before the board of ſaid directors, upon a day appointed for their meeting, and the ſaid directors ſhall have power to award reaſonable coſts to the perſons ſummoned, if the occaſion of ſummons ſhall appear frivolous, ſuch coſts to be paid by the perſon ſummoning.

Commiſſioners, &c. may ſummon offenders againſt this act before directors,

directors to award coſts as herein.

VII. And be it further enacted by the authority aforeſaid, That it ſhall and may be lawful to and for three or more of the ſaid directors to hear and determine all offences againſt this and the ſaid recited act, whether ſuch offence ſhall be committed in either of the counties of Dublin or Kildare, provided ſuch offence ſhall be heard and determined upon within two miles of the ſaid road, and any three or more of the ſaid directors ſhall have the ſame powers and authorities to inflict and levy the penalties under this and the ſaid recited act as are for that purpoſe given to juſtices of the peace by the ſaid recited act.

Directors to determine offences,

to be heard within 2 miles of ſaid road,

directors to have ſame power as juſtices of the peace in inflicting penalties.

VIII. And be it further enacted by the authority aforeſaid, That all and every perſon or perſons who ſhall permit or allow any turf, dung, dirt, ſtraw, ſtones, rubbiſh, gravel, ſand, or lime, to remain ſix hours upon the ſaid road, before his, her, or their houſes, or out-offices, ſhall be deemed and conſidered to have laid the ſame there within the meaning of this and the ſaid recited

Perſons allowing dirt as herein to remain 6 hours before their houſes, ſubject to penalties as herein.

act, and shall be punished for such offence in such manner as prescribed by this and the said recited act, without other evidence of his or her having committed such offence.

Penalty 3s. on persons travelling with scythes mounted.

IX. And be it further enacted by the authority aforesaid, That if any person or persons shall go or travel on the said road with a scythe or scythes mounted or fixed in the handle, every person so offending shall forfeit a sum not exceeding three shillings, upon conviction before the said directors, or any one of them, by the oath of one credible witness, or upon the view of the said directors, or any of them.

By clerk in 27 G. 3. c. 60. is to be understood treasurer.

X. And be it further enacted by the authority aforesaid, That wherever in the said recited act the clerk of the said road, or of the said trustees, is mentioned, the same shall be understood to mean the treasurer of the said road.

Directors not to be chosen annually, but the present to continue during good behaviour.

XI. And be it further enacted, That the directors of the said road shall not be elected annually, as by the said recited act is directed, but that the present directors, and all directors to be chosen hereafter, shall continue directors of the said road during good behaviour.

Trustees may remove directors as herein.

XII. Provided always, That it shall be lawful to and for the said trustees, at any meeting at which two-thirds of such trustees shall attend, to remove the said directors, or any of them, for misbehaviour in their or his office of director.

2000l. may be raised in addition to 3000l. 27 G. 3. c. 60. s. 26.

XIII. And whereas the sum of three thousand pounds sterling, which the said directors of the said road are by the said recited act empowered to raise, is not by any means sufficient for the purposes intended by the said act: be it therefore further enacted by the authority aforesaid, That any three or more of the said directors shall and may, and are hereby empowered, from time to time, as occasion shall require, to raise and borrow such sum or sums of money, not exceeding in the whole the sum of two thousand pounds sterling, in addition to the said sum of three thousand pounds sterling, as such directors shall judge necessary to be applied by them for the purposes mentioned, of and concerning the said sum of three thousand pounds, in the said act, and that for all sums so to be borrowed under, and by virtue of this act, it shall and may be lawful to and for any three or more of the said directors to issue bills, entitling the bearers to the amount of the sums therein specified, which bills so to be issued are to be made payable in like manner, with like interest, and the like remedies for payment thereof as are mentioned in the said recited act, of and concerning the said sum of three thousand pounds.

bills may be issued as herein for sums borrowed.

A. D. 1788. Chap. 47.

From 1st January 1789, 200l. per annum to be applied towards paying off the principal money borrowed, &c.

XIV. And be it further enacted, That from and after the first day of January, one thousand seven hundred and eighty-nine, the sum of two hundred pounds, arising out of the tolls of the said road, shall be applied every year by the said directors, towards paying off the principal money borrowed, or to be borrowed by virtue of this act, and of the said recited act, together with all savings made of the interest payable upon the principal sums so to be paid off, until the said principal debts shall be entirely paid, without prejudice nevertheless to the interest payable upon the old debt of nine thousand pounds due upon the said road.

Debentures to be drawn by lot once a year as herein,

XV. And be it further enacted by the authority aforesaid, That once in every year there shall be a drawing by lot of the debentures issued for the two loans of three thousand pounds, and two thousand pounds, so many in number as amount to the sums in hand, from time to time, of the sinking fund hereby intended to be created, and that the debentures first drawn shall be first paid out of the money so in hand, arising from the said sinking fund.

the first drawn to be first paid.

27 G. 3. c. 60. except where altered by this, of full force.

XVI. And be it further enacted by the authority aforesaid, That all and every the powers, authorities, articles, rules, penalties, and clauses, in the said recited act contained, except what are hereby altered, shall be of full force and effect, and shall continue during the continuance of the said recited act, for the intents and purposes in the said recited act, and herein contained, as if the same powers, authorities, articles, rules, penalties, and clauses, granted and given by the said recited act, were herein again repeated and re-enacted in the body of this present act.

A public act.

XVII. And be it further enacted by the authority aforesaid, That this act shall be deemed, adjudged, and taken to be a public act, and be judicially taken notice of as such by all judges, justices, and other persons, without specially pleading the same.

CHAP.

A. D. 1788.

CHAP. XLVIII.

An Act for extending to the Roads leading to Dublin through Raheny and Clontarf, the Proviſions of an Act paſſed in the Twenty-ſixth Year of His Majeſty's Reign, Entitled, *An Act for making, widening, and repairing the Road leading from Dublin to Malahide, and for erecting Turnpike Gates, and receiving Tolls thereout, in Aid of the Barony Preſentments, and for appointing Truſtees for carrying the ſaid Purpoſes into Execution, and alſo for continuing the ſaid Act.*

Preamble. 26 G. 3. c. 30.

WHEREAS by an act of Parliament paſſed in the twenty-ſixth year of his Majeſty's reign, entitled, *An Act for making, widening, and repairing the road leading from the city of Dublin to Malahide, and for erecting turnpike gates, and receiving tolls thereout, in aid of the barony preſentments, and for appointing truſtees for carrying the ſaid purpoſes into execution,* ſeveral perſons therein named were appointed truſtees for amending, keeping in repair, and ordering the road from Dublin to Malahide, in the county of Dublin, and for putting into execution the ſeveral powers and authorities mentioned and contained in the ſaid act: and whereas it will be further advantageous to the land holders in the barony through which the ſaid road runs, if all perſons who travel on the other roads in the ſaid barony leading to Dublin, over Ballybough-bridge, namely, the road from Howth to Dublin, through Clontarf and the Strand, commonly called the North Strand, and the road from Baldoyle to Dublin, through Ratheny and the Black Quarry, ſhould, in aid of the barony preſentments which ſhall be granted for the ſame, contribute to the repairs thereof: therefore be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That the ſeveral perſons in the ſaid act named, together with lord Charles Fitz-Gerald, the right honourable ſir John Blaquiere, baronet, knight of the Bath, the honourable William Forward, Edward Hill, the reverend Alexander Staples, Henry Monk Maſon, Coghill Cramer, Vaughan Montgomery, Thomas Winder, Stephen Wybrants, ſir William Gleadowe Newcomen, baronet, Charles Domville, Lodge Morres, Robert Roſs, John Swan, Henry Loftus, Daniel Geale,

Other roads which are to be kept in repair with Malahide road.

names of truſtees, in addition to thoſe of 26 Geo. 3.

A. D. 1788. Chap. 48.

Geale, William Walcott, William Colville, Charles O'Neil, John Vernon, Hugh Bowen, Richard Cooban Carr, Charles Euſtace, Chriſtmas Weeks, and Joſeph Watſon, eſquires, be, and are hereby appointed truſtees for amending, keeping in repair, and ordering the ſaid ſeveral roads, and for putting into execution the ſeveral powers and authorities mentioned and contained in the ſaid recited act, and this act.

Said truſtees to have ſame powers as truſtees by 26 G. 3. c. 30.

II. And be it enacted, That the ſeveral powers and authorities which by the ſaid recited act were veſted in the truſtees therein named, in reſpect of the road therein mentioned, be, and the ſame are hereby veſted in the ſaid truſtees named in the ſaid act, and in this act, in reſpect of the ſaid roads leading to Dublin over Ballybough-bridge, and the ſaid ſeveral truſtees, and the ſurvivors of them, or any three or more of them, and ſuch perſons as ſhall be appointed truſtees in purſuance of the powers in the ſaid recited act, ſhall have authority to exerciſe ſuch powers, to erect one or more gate or gates, turnpike or turnpikes, in, upon, and acroſs all or any of the ſaid roads, and alſo a toll-houſe, or toll-houſes, and there to receive and take the tolls and duties by the ſaid act, and this act, required to be paid at any gate or turnpike on any of the ſaid roads, and that the ſeveral officers and perſons appointed by virtue of the ſaid act, ſhall, during their continuance in office, have full power and authority to execute every matter and thing in their reſpective offices, with reſpect to the ſeveral roads in this act mentioned.

may erect gates and toll houſes, and receive tolls as herein.

Part of 26 Geo. 3. c. 30. ſ. 3. repealed as herein.

III. And be it further enacted, That the ſaid recited act, ſo far as it provides, that no gate or turnpike ſhall be erected acroſs any part of the road which leads from Dublin over Ballybough-bridge to the Sheds of Clontarf by the Strand, or any toll or duty taken for any carriage or beaſt paſſing thereon, ſhall be, and the ſame is hereby repealed.

Time and place of meeting;

IV. And be it enacted, That the ſaid truſtees ſhall meet upon the ſecond Tueſday after the paſſing of this act, at ſuch place and time as ſhall be appointed, by an order to the perſon who ſhall then be treaſurer to the ſaid truſtees, ſigned by any five of them, and upon receipt of ſuch order the ſaid treaſurer ſhall cauſe an advertiſement to be publiſhed in ſome Dublin newſpaper, ſetting forth the place and time that the truſtees are to meet, and the ſaid truſtees ſhall at the meeting order proper books to be printed, that all orders and tranſactions of the ſaid truſtees may be regularly entered, and from and after ſuch meeting the ſaid truſtees ſhall continue to meet, as often as they ſhall deem neceſſary, at ſuch place as they ſhall adjourn to, and it ſhall be the

treaſurer to give notice of meeting in newſpaper.

duty

duty of the ſaid treaſurer to attend at every meeting of the ſaid truſtees.

After 1ſt Auguſt, carriages as herein to pay toll as herein.

V. And be it enacted, That after the firſt day of Auguſt, one thouſand ſeven hundred and eighty-eight, for every wain, cart, or carriage of burthen, with four wheels, drawn by ſix horſes, or beaſts of burthen, whoſe wheels ſhall not be of the breadth of ſix inches at the leaſt on the ſole when worn, and the ſtreaks ſet on with flat-headed bolts, or flat-headed nails, counter ſunk, in ſuch a manner as not to riſe above the ſtreaks, there ſhall be paid the ſum of two ſhillings and two pence; for every wain, cart, or carriage of burthen, with four wheels, drawn by a leſs number than ſix, and more than two horſes, or beaſts of burthen, whoſe wheels ſhall not be of the breadth of ſix inches at the leaſt on the ſole when worn, and the ſtreaks ſet on as aforeſaid, there ſhall be paid the ſum of one ſhilling and eight pence: for every brewers dray, or cart, or carriage of burthen, drawn by two horſes, or beaſts of burthen, whoſe wheels ſhall not be of the breadth of four inches at the leaſt on the ſole when worn, and the ſtreaks ſet on as aforeſaid, there ſhall be paid the ſum of ſix pence halfpenny; and for every brewers dray, and cart, drawn by one horſe, or beaſt of burthen, whoſe wheels ſhall not be of the breadth of four inches at the leaſt on the ſole when worn, and the ſtreaks ſet on as aforeſaid, there ſhall be paid the ſum of four pence; and for every car drawn by one horſe, or beaſt of burthen, whoſe wheels ſhall not be of the breadth of three inches at the leaſt on the ſole when worn, and the ſtreaks ſet on as aforeſaid, there ſhall be paid the ſum of two pence; and for every ſcavenger's cart, whoſe wheels ſhall not be of the breadth of ſeven inches at the leaſt on the ſole when worn, and the ſtreaks ſet on as aforeſaid, there ſhall be paid the ſum of ſix pence; any thing in the ſaid recited act contained to the contrary notwithſtanding.

Carriages with any beam of timber 12 feet long, to pay 2s. 8½d. except as herein.

VI. And be it enacted by the authority aforeſaid, That for each and every car, or other carriage, on which ſhall be placed any beam, or piece of timber, plank, or board, of the length of twelve feet, or upwards, two ſhillings and eight pence halfpenny ſhall be paid before ſuch car or carriage ſhall be permitted to paſs through any of the pay-gates, which are or ſhall be erected on any road, by virtue of this act, within the county of Dublin, unleſs ſuch beam, timber, plank, or board, ſhall be placed on carriages, with four wheels, or on two cars joined together, and laid thereon length-ways, in which caſe the tolls payable by this act for ſuch cars or carriages only ſhall be demanded.

A. D. 1788. Chap. 48.

Cars with fish as herein not to pay toll.

VII. And be it enacted by the authority aforesaid, That no car, or single horse laden with fish, being the property of any person or persons dealing therein, and drawing or bringing the same for sale to the city of Dublin, shall be obliged to pay toll for such car or horse, any thing contained in this or any former act to the contrary notwithstanding.

Compounder's cars, &c. to be marked as herein,

VIII. And be it enacted by the authority aforesaid, That the name and place of abode of every person compounding for any carriage of burthen shall be painted upon every such carriage in such manner as the said trustees shall order and direct, and shall be numbered with the number to be fixed thereon, to be provided by the treasurer of the said trustees, and no carriage of burthen shall be allowed to pass free through any turnpike gate, though belonging to a compounder, if the name and place of abode of such compounder is not painted thereon, in such manner as the said trustees shall order and direct, and if any person be detected, and proof be made by the oath or affirmation of any credible person before any five or more of the said trustees at a board assembled, to have made a false return of the number of acres he or she holds, or of counterfeiting or using any counterfeit ticket or let-pass, or number, or of selling or giving, or lending any ticket or let-pass, or number to any person, except those of his or her family or servants actually residing with him or her, or who shall attempt to pass free through such gate, after the expiration of the time he or she hath compounded for, until after he or she hath again compounded with the trustees, and shall be convicted thereof, every such person so offending, by him or herself, or by any of his or her family or servants, shall forfeit the sum of forty shillings, to be levied off the goods and chattels of such compounder wheresoever they may be found, by a warrant signed by any five of the trustees at a board assembled, and every such person shall from that time be excluded from the privilege of compounding with the said trustees.

compounder guilty of frauds as herein, forfeits 40s.

Not to affect agreements by 26 Geo. 3. as herein.

IX. Provided always, That nothing in this act contained, shall extend to alter or affect the terms of any agreement made with any compounder by the trustees under the said recited act, so that such compounder observe the regulations by this act required with respect to compounders.

Persons opening gates as herein, to evade the payment of toll, fined 20l. for each day,

X. And be it enacted by the authority aforesaid, That if any person shall open, or cause to be opened, any gate, road, passage, or way, by or through which any person, horse, or carriage, or cattle may pass, or suffer any person, horse, or carriage or cattle to pass through the same, so as to avoid passing through any gate,

chain, or bar, erected by order of the truſtees, and paying the tolls he or they ſhould have paid, unleſs ſuch road, paſſage, or way be made under the preſentment of a grand jury, every ſuch perſon or perſons opening, or cauſing ſuch road or way to be opened through the land he, ſhe, or they holds or occupies, ſhall upon conviction before the truſtees, or any five of them aſſembled at a board, forfeit and pay as a fine any ſum not exceeding twenty pounds *per* day for every day he, ſhe, or they ſhall keep ſuch gate, road, or way open, and it ſhall be lawful for the truſtees to cauſe all ſuch ways to be ſhut up and cloſed by a ditch or wall, and by a warrant ſigned by any five of the ſaid truſtees, to cauſe the expence of ſhutting up or cloſing ſuch way, and the fine they ſhall impoſe, to be levied by diſtreſs and ſale of the goods and chattels of the offender or offenders, rendering the overplus, if any, to the owner, and that the ſaid truſtees aſſembled at a board, ſhall have as full power to hear and determine all complaints relative to the roads in their diſtrict, that juſtices of the peace now have, and may by their warrant levy all forfeitures and fines, and the expences of removing all nuiſances by diſtreſs and ſale of the goods and chattels of the perſon or perſons offending wherever ſuch goods and chattels can be found.

truſtees may ſhut up ſuch gates, &c.

expence and fine to be levied by diſtreſs;

truſtees to determine complaints, &c. as herein.

XI. And be it enacted, That it ſhall be lawful for every gate-keeper to meaſure the breadth of the wheels of any dray, cart, car, or carriage of burthen travelling on any of the ſaid roads, and if any driver or other perſon ſhall refuſe to permit, or ſhall hinder any gate-keeper to meaſure the breadth of ſuch wheels, he ſhall forfeit the ſum of five pounds.

Gate keeper may meaſure the wheels of cars, &c.

penalty 5l. on driver hindering ſuch.

XII. And be it enacted, That if any driver of any cart, car, dray, or wain, ſhall ride upon any ſuch carriage, in any of the ſaid roads, not having the reins of the bridle in his hand, or ſome other perſon on foot or on horſeback to guide the ſame, or ſhall on any part of the ſaid roads by negligence or wilful miſbehaviour, cauſe any hurt or damage to any perſon, beaſt, or carriage, or prevent, hinder, or interrupt the free paſſage of any other perſon, beaſt, or carriage, or ſhall wilfully be at ſuch diſtance from his or her carriage, or in ſuch a ſituation whilſt it is paſſing along or ſtanding on any of ſaid roads, that he cannot have direction or government of the beaſt or beaſts drawing the ſame, or if any driver of any empty cart, car, dray, or wain, ſhall refuſe or neglect to turn aſide, and make way for any loaded cart, car, dray, or wain, or for any chaiſe, berlin, chariot, cabriolet, phæton or coach, every ſuch perſon ſhall for every ſuch offence forfeit the ſum of five ſhillings, and it ſhall be lawful for any perſon to

Driver riding on car, &c. or otherwiſe offending as herein, forfeits 5s.

A. D. 1788. Chap. 48.

secure any such driver, carriage and horse, and to take them before any neighbouring magistrate, who shall cause the said sum to be levied by sale of the said carriage, if the said fine and expence of distraining is not paid within twenty-four hours; and if any person or persons having paid toll, and receiving a ticket, shall alter the same, or give, sell, or dispose thereof to any other person or persons, with intent that the payment of said tolls may be avoided, every person so altering, giving, selling, or disposing, and the person receiving or making use thereof, shall forfeit for every such offence the sum of twenty shillings; and in order to detect any such imposition every gate-keeper shall be empowered to demand of any person producing a ticket, at what gate he or she received such ticket, and if the answer shall not coincide with the number and date of the ticket, it shall be lawful for the gate-keeper to detain such ticket, and the horse, carriage, tackle, or loading, until the person producing such ticket, shall pay the penalty, and every such gate-keeper shall immediately commit to writing the answer given him, with the day of the week and month, that he may prove it upon oath, if such person shall appeal to the trustees, who are empowered to determine such appeal; and if any person or persons shall wilfully injure, damage, or destroy any gate, bar, chain, toll-house, or table of tolls, erected by virtue of this or the said recited act, every such person shall, upon conviction thereof in any of his Majesty's courts of law, suffer such imprisonment, not exceeding the space of one year, as to the said court shall seem proper, and at the expiration of said time give security for his or her good behaviour for such time as the said court shall order, and to enforce a due obedience of this act.

such offender to be brought by any person before a magistrate, who shall levy such fine by sale of carriage.

penalty 20s. on altering ticket, &c.

gate-keepers may interrogate as herein,

if ticket fraudulent on examination, gate-keeper may detain such, and carriage, &c.

answer to be committed to writing;

persons damaging gates, &c. not to be imprisoned for more than one year,

and give security for good behaviour.

XIII. Be it enacted by the authority aforesaid, That every constable, sub-constable, and bailiff, neglecting or refusing to assist to put this act into execution within his respective limits, or to execute any warrant for levying a fine, or to account for and deliver any fine levied, or distress taken, according to the direction of this act; and every gate-keeper, surveyor, or any other person, who shall receive any salary or allowance by virtue of this act, who shall wilfully neglect for the space of one week, after any offence committed against this act, to lay the same before the trustees, or to report such offence to the treasurer, shall forfeit the sum of five pounds for every such neglect.

Penalty 5l. on constable refusing to assist, or gate-keeper neglecting to lay complaints before trustees for one week.

XIV. And be it enacted, That as soon as the said trustees shall order gates to be erected, and shall have appointed gate-keepers, they shall proceed to appoint one or more surveyor or surveyors

of the roads, with ſuch ſalaries for each, to be paid quarterly, as they ſhall think proper, not exceeding forty ſhillings *per annum per* mile, for each mile of the ſaid roads ſuch ſurveyor ſhall be appointed to ſuperintend, and every ſuch ſurveyor ſhall accurately meaſure the diſtance between the mile-ſtones erected upon the road or roads he ſhall be appointed to ſurvey, in order to aſcertain that they are regularly fixed at a diſtance of three hundred and twenty perches, of twenty-one feet each perch, from each other, and every ſuch ſurveyor ſhall view, and from time to time inſpect the roads in his diſtrict, and ſhall every board day lay before the truſtees a minute account of the condition of the roads, ſpecifying ſuch matters as may appear to him to be neceſſary to be done for the better repairing and keeping the ſaid roads in repair, and ſhall report any nuiſance or encroachment thereon, or any breach of or offence againſt this act, and the ſaid recited act, if any there be, and the meaſures taken by him to remove or puniſh for the ſame, and ſhall, when ordered by the truſtees, inſpect all repairs making, or works finiſhed upon the roads in his diſtrict, and report his opinion thereon; and every ſuch ſurveyor, before he ſhall receive his appointment under the hand and ſeal of any five or more of the ſaid truſtees, ſhall give ſecurity himſelf in the ſum of one hundred pounds, with two ſufficient ſureties in the ſum of twenty pounds each, by bond, conditioned that he will not aſk, demand, or receive any fee or gratuity of any kind, from any contractor, undertaker, or perſon employed, or to be employed by order of the truſtees, or be any way concerned with any contractor or undertaker in the executing of any work directed to be done by the truſtees.

Truſtees to appoint ſurveyors at no greater ſalary than 40s. per annum per mile,

ſurveyor to ſurvey ſaid road for purpoſes herein,

ſurveyor to report condition of road as herein,

and report nuiſance, &c.

ſurveyor to give ſecurity in 100l. with two ſureties, not to take gratuities as herein.

XV. And be it enacted, That it ſhall be lawful for the ſaid truſtees, or any five of them, at a regular board ſummoned for that particular purpoſe, to enter into contract with any perſon or perſons not being an officer acting under them, to repair and keep in repair for any number of years, not exceeding three, any part of any of the ſaid roads, taking full ſecurity for the due and exact execution of ſuch contract, and every ſuch contractor, and every overſeer or perſon appointed by the ſaid committees to make any repair within any of the ſaid diſtricts, ſhall have all and every power of ſearching for, digging, raiſing, and carrying away earth, gravel, or ſtones neceſſary for the making, repairing, levelling, or moulding any of the ſaid roads or foot-paths, and to compel the ſcouring of ditches or drains, or clipping of hedges, or removing of nuiſances of every or any kind that overſeers appointed by the grand jury of the county of Dublin, now have, or may hereafter

Truſtees may make contracts as herein,

powers of contractor or other perſon appointed by truſtees,

A. D. 1788. Chap. 48.

have by virtue of any act of Parliament, in as full and ample manner as if they were particularly named in such act, subject to the same regulations, with respect to any damage any person or persons may sustain by the raising or carrying away such materials, and if any person or persons shall resist or make forcible opposition against any person or persons employed or concerned in the due execution of this act, or shall assault any trustee, surveyor, overseer, contractor, or gate-keeper in the execution of his or their office, or of this act, or shall forcibly pass through any of the gates, chains, or bars erected as aforesaid, without having paid the proper toll, upon being convicted thereof before a board of the trustees, upon the oath of one credible person, every such offender shall forfeit the sum of five pounds.

5*l.* penalty on persons committing offences as herein.

XVI. And be it enacted, That all and every of the fines and penalties imposed by this act for offences against the same, and all costs and charges attending the levying of the same, the manner of levying and applying of which is not herein otherwise particularly directed, shall be levied by distress and sale of the goods of the offender, or of the horse, beast, or carriage, by means of which any offence is committed, whether they shall be found in the county, or in the county of the city of Dublin, by warrant under the hand and seal of the trustees, or any five of them forming a board, rendering the overplus of such distress, if any, to the party or parties, after deducting all charges of making the same, which warrant such trustees are empowered to grant upon conviction of the offender, by confession, or upon the oath of one credible witness, if the offender being duly summoned, shall not attend the trustees, which oath the trustees are hereby empowered to administer, and the penalties and forfeitures, costs and charges when levied shall be paid, one half to the informer, and the other half to the treasurer of the said trustees, to be applied towards the repair of that road on which the offence was committed; and in case such distress cannot be had or found, or such penalties or costs be not forthwith paid by any offender upon conviction, the trustees, or any five of them forming a board, are hereby empowered and required to commit such offender to the gaol of Kilmainham, or any gaol in the city of Dublin, by warrant under the hand and seal of the said trustees, signed by any five of the trustees, there to be confined for any time not exceeding three months, or until such penalty and costs be paid.

Fines by this act levied by distress and sale of offenders goods, except otherwise directed, by warrant of trustees as herein,

overplus to be returned after deducting charges,

application of forfeitures, &c.

on non-payment offender committed for not more than 3 months.

XVII. And

XVII. And whereas many of the roads are in many parts too narrow, as well within the county of the city, as in the county of Dublin, and require to be widened, and alſo require to have foot paths made upon, or adjoining the ſame, and would be more convenient to travellers if the ſame were changed to places contiguous, or nearly contiguous thereto, and might be made ſhorter and in more direct lines: be it enacted by the authority aforeſaid, That it ſhall and may be lawful for the truſtees, or any five or more of them, to agree with the ſeveral proprietors, occupiers, and perſons intereſted in the ſeveral lands, tenements, buildings, houſes, grounds, or hereditaments, adjoining ſuch parts of the ſaid roads as lie in the county of Dublin, or county of the city of Dublin, within their diſtrict, for ſo much of the ſaid lands, tenements, houſes, buildings, grounds, or hereditaments, as may be neceſſary to be added to the ſaid roads, in order to make them and foot-paths of ſuch ſufficient breadth, not more than ſixty feet, if within four miles of the caſtle of Dublin, clear over and above the foot-path or foot-paths, and fences, or forty feet clear over and above the foot-path or foot-paths, and fences, in any other part of the ſaid roads, and that no foot-path ſhall be by them made more than eight feet wide, within four miles of the caſtle of Dublin, or four feet wide by any other part of the ſaid roads: and the ſaid truſtees, or any five or more of them, by and with the conſent of the occupiers of the ground adjoining or contiguous to the ſaid roads, or which otherwiſe lie moſt convenient thereto, may aſcertain, deſcribe, and ſet apart ſuch part and proportion of the ſaid lands as they the ſaid truſtees, or any five or more of them, ſhall judge neceſſary for carrying the ſame in lines more convenient to travellers, and to fence the ſides thereof, and to open and make the ſame as and for the high road, and that the ſame ſhall accordingly thenceforth be, and remain part of the highway; and that from the time ſuch road ſhall be made and opened, ſuch occupier or occupiers ſhall enjoy ſo much of the old road as ſhall be ſo altered or changed, as ſatisfaction and exchange of ſuch ground, to be made uſe of in the making ſuch new roads, the ſame perſon or perſons being the occupier of the old and new road to be exchanged or given in ſatisfaction as aforeſaid; and that from the time ſuch new road ſhall be made paſſable purſuant to this act, the occupier or occupiers may, at his, her, or their expence, encloſe, or fence up ſuch old road, and that the old road ſo encloſed and fenced ſhall not be liable to be laid open.

Truſtees may contract for lands, &c. in order to widen roads and make foot paths,

breadth neceſſary for road and foot path,

truſtees may alter the line of roads for greater convenience to travellers,

ſuch to remain the high road,

occupier of ground to get ſo much of old road as altered,

occupier may fence up old road.

XVIII. And be it further enacted by the authority aforeſaid, That it ſhall and may be lawful to and for all bodies politic, cor-

A. D. 1788. Chap. 48.

porate, or collegiate, corporations, aggregate or ſole, all tenants in tail, or tenants for life, with immediate remainder to their iſſue, and all feoffees in truſt, executors, adminiſtrators, guardians, and committees, or other truſtees whatſoever, for or on behalf of any infants, *femes covert*, lunaticks, ideots, or *ceſtuique truſts*, and for all and every perſon or perſons whomſoever, who are or ſhall be ſeized, poſſeſſed of, or intereſted in any wiſe in any ſuch lands, tenements, houſes, buildings, grounds, or hereditaments, to treat, contract, and agree with the ſaid truſtees, or any five or more of them, for the purchaſe of ſuch lands, tenements, houſes, buildings, grounds, or hereditaments, or of their intereſt therein, for the purpoſes aforeſaid, and to ſell and convey the ſame to the ſaid truſtees, and all ſales and conveyances which ſhall be ſo made, ſhall be valid to all intents and purpoſes, any law, ſtatute, uſage, or any other matter or thing whatſoever to the contrary thereof in any wiſe notwithſtanding; and all feoffees in truſt, executors, adminiſtrators, guardians, committees, and truſtees, corporations aggregate or ſole, and all other perſons, are and ſhall be hereby indemnified for what they ſhall do by virtue of, or in purſuance of this act.

Perſons any wiſe intereſted in grounds may contract with truſtees,

conveyance valid,

ſuch hereby indemnified.

XIX. And be it further enacted, That if ſuch owner, proprietor, occupier, truſtee or truſtees, committee or committees, bodies politic, corporate, or collegiate, aggregate, or ſole, or any other perſon or perſons in any wiſe intereſted in any ſuch lands, tenements, buildings, houſes, grounds, or hereditaments, ſuch ground or hereditaments not being an orchard, yard, or planted walk, lawn, or avenue, upon fourteen days notice to them given, or left in writing at the dwelling-houſe or houſes, or place or places of abode of ſuch perſon or perſons, or at the head officer or officers of ſuch body politic, corporate, or collegiate, aggregate or ſole, or at the houſe of the tenant in poſſeſſion of ſuch lands, tenements, houſes, buildings, grounds, or hereditaments, except as before excepted, ſhall neglect or refuſe to treat, or ſhall not agree for the purchaſe of any ſuch lands, tenements, houſes, grounds, and hereditaments, or any part or parts thereof, or for their intereſt therein, or by reaſon of abſence ſhall be prevented from treating as aforeſaid, then, and in ſuch caſe, the ſaid truſtees, or any five or more of them, ſhall cauſe it to be enquired into, and aſcertained by and upon the oath of a jury of twelve indifferent men of the county of Dublin, or of the county of the city of Dublin, as the caſe may be, which oath any three or more of ſuch truſtees are hereby empowered and required to adminiſter, what recompence ſhall be made to ſuch owners, occupiers,

On occupier's not contracting after 14 days notice, ſuch ground, &c. to be valued by a jury,

truſtees to adminiſter oath,

piers, or proprietors, or other perſon or perſons intereſted, for or upon account of the widening any ſuch road, and in order thereunto, the ſaid truſtees, or any three or more of them, are hereby empowered and required, from time to time, as there ſhall be occaſion, to ſummon and call before the ſaid jury, and examine upon oath all perſons whatſoever, who ſhall be thought neceſſary or proper to be examined as witneſſes, touching or concerning the premiſes, which oath any three or more of ſuch reſpective truſtees are hereby empowered and required to adminiſter; and if any of the parties intereſted ſhall requeſt the ſame, ſhall alſo cauſe the ſaid jury to view the place or places in queſtion, and ſhall uſe all other lawful ways and means, as well for their own as for the ſaid jury's better information in the premiſes, and after the ſaid jury ſhall have ſo enquired of, and ſettled ſuch recompence, they, the ſaid truſtees, or any five or more of them, at a board aſſembled, may thereupon order and adjudge the ſum or ſums of money ſo aſſeſſed by the jury for ſuch purchaſes, to be paid to the perſons intereſted in ſuch lands, tenements, buildings, houſes, grounds, or hereditaments, except as before excepted, according to the verdict and inquiſition of ſuch jury, which ſaid verdict or inquiſition, and the order and adjudication ſo had and made, being enrolled by order of the truſtees in the rolls office of the high court of chancery, ſhall be final and concluſive to all intents and purpoſes, againſt all parties or perſons whatſoever claiming in poſſeſſion, reverſion, remainder, or otherwiſe, their heirs, executors or adminiſtrators, and ſucceſſors reſpectively, as well abſent as preſent, infants, *femes covert*, lunaticks, ideots, and perſons under any other diſability whatſoever, bodies politic, corporate, collegiate, aggregate or ſole, as well as all other perſon or perſons whomſoever, and all and every ſuch owners, occupiers, and proprietors, and all and every perſon and perſons intereſted in ſuch lands, tenements, buildings, houſes, grounds, or hereditaments, ſo purchaſed as aforeſaid, ſhall thereby be from thenceforth to all intents and purpoſes diveſted of all right, claim, intereſt, or property of, in, to, or out of the ſame, and for the ſummoning and returning of ſuch jury and juries, the ſaid truſtees, or any five or more of them, are hereby empowered from time to time to iſſue their warrant or warrants to the ſheriff of the ſaid county of Dublin, or county of the city of Dublin, as the caſe may be, thereby requiring him to impannel, ſummon, and return an indifferent jury of twenty-four perſons, to appear before the ſaid truſtees, or any three or more of them, at ſuch time and place as in ſuch warrant ſhall be appointed, of which time and place all

truſtees may ſummon neceſſary witneſſes,

if required, jury to view ſuch ground, &c.

truſtees may adjudge the ſums aſſeſſed by jury to be paid,

verdict, &c. being enrolled in rolls office to be concluſive,

ſheriff on truſtees warrant to impannel a jury of 24 perſons.

persons interested shall have fourteen days notice given, or left in manner aforesaid, and the said sheriff is hereby required to impannel, summon, and return such twenty-four persons accordingly, and out of the persons so impannelled, summoned, and returned, or out of such of them as shall appear, the said trustees shall cause to be sworn twelve, who shall be the jury for the purposes aforesaid, and for default of a sufficient number of jurymen, the said sheriff shall return so many standers-by as shall be necessary to make up the number of twelve, to serve on such jury.

12 jurors to be chosen out of those summoned.

XX. Provided always, That all persons concerned shall have their lawful challenges, but not to challenge the array of the pannel, against any of the said jurymen when they come to be sworn, and the said trustees, or any three or more of them, acting in the premises, shall have power from time to time to impose any reasonable fine or fines on such sheriff, bailiffs, or agents, making default in the premisses, and on any of the persons that shall be summoned and returned on such pannel, and shall not appear, or shall refuse to be sworn on the said jury, or to give their verdict, or in any manner wilfully shall neglect their duty therein, contrary to the true intent and meaning of this act, and on any of the persons who being required to give evidence touching the premises, shall refuse to be examined or give evidence, and from time to time to issue their warrant to levy such fine and fines off the goods and chattels of such persons so fined, wherever they may be found, so as that no such fine shall exceed the sum of forty shillings upon any one person for any one offence.

Persons concerned may challenge jury as herein,

trustees may fine sheriffs, &c. in default, and persons summoned in default as herein,

as also witnesses.

XXI. And be it further enacted, That all sums of money as shall be agreed for, or assessed as aforesaid, for the purchase of such houses, lands, tenements, buildings, grounds, or hereditaments, so to be taken or made part of the said roads, by being added thereto, for widening the same, or making foot-paths, may be paid out of the produce of the tolls arising by virtue of this act; and that upon payment of the purchase money so agreed for or assessed, or tender thereof, and refusal to accept the same; or in case any person entitled to receive the same shall, after six day's notice given, or left at his or her house, or at the house of the tenant or occupier of such ground, refuse or neglect to receive the same, and to execute a proper deed of conveyance to the said trustees, or in case the title shall be disputed, then, upon the said purchase money being, by order of the trustees, lodged in the high court of chancery, it shall be lawful for the said trustees,

Purchase money to be paid out of produce of tolls,

on tender of payment after 6 days notice as herein, road may be completed by adding such ground, &c.

their workmen and labourers, to add ſuch houſes and grounds to the ſaid roads, in order to widen them, or to make foot-paths thereon, without the let, hindrance, or interruption of any perſon whatſoever.

No contract, &c. to be carried into execution till notice given in Dublin daily news-paper as herein,

XXII. Provided always, That no contract or agreement, nor the verdict of any jury as aforeſaid, ſhall be carried into execution, unleſs a notice ſhall have been given in ſome Dublin daily newſpaper, by order of the truſtees, ſetting forth the day, hour, and place, when and where the truſtees intend to meet all perſons, in order to carry into execution ſuch agreement or verdict, which notice ſhall be publiſhed thirty-one days at the leaſt before the day therein appointed for ſuch meeting.

to be publiſhed 31 days before day of meeting.

Five truſtees at a board may order expences incurred by this act to be paid out of tolls.

XXIII. And be it enacted, That out of the tolls that ſhall from time to time be received at the ſeveral gates, any five of the ſaid truſtees aſſembled at a board, may order to be paid all neceſſary expences incurred, in order to carry this act into execution, or that may be neceſſary to be expending in widening any of the ſaid roads, and making fences inſtead of thoſe which may be thereby deſtroyed, in making, gravelling, or repairing foot paths on or contiguous to any of the ſaid roads, or new levelling, forming and moulding the ſaid roads, or building pipes, ſewers or gullets, to preſerve and make them more ſafe and commodious, or for repairing and gravelling any part of the ſaid roads, and may direct and order ſuch work as they may deem neceſſary to be executed at any time of the year.

Suits to be commenced within 6 calendar months next after fact committed,

XXIV. And be it enacted, That if any ſuit ſhall be commenced againſt any perſon or perſons for any thing done in purſuance of this act, that in every ſuch caſe the action or ſuit ſhall be commenced within ſix calendar months next after the fact ſhall be committed and not afterwards, and ſhall be laid in the ſaid county of Dublin, or county of the city of Dublin, as the caſe may be, and not elſewhere, and the defendant or defendants in ſuch action or actions to be brought, ſhall and may plead the general iſſue, and give this act and the ſpecial matter in evidence at any trial to be had thereupon, and that the ſame was done in purſuance and by the authority of this act, and if it ſhall appear ſo to have been done, or that ſuch action or ſuit was brought after the time before limited, or in any other county or place than in the ſaid county of Dublin, or county of the city of Dublin, that then the jury ſhall find for the defendant or defendants, and upon ſuch verdict, or if the plaintiff ſhall be non-ſuited, or diſcontinue his action after the defendant or defendants ſhall have appeared, or

defendant may plead the general iſſue,

if proceedings incorrect, jury to find for the defendant,

A. D. 1788. Chap. 48.

if on any demurrer judgment ſhall be given againſt the plaintiff, the defendant or defendants ſhall and may recover double coſts, and have the like remedy for the ſame as any defendant or defendants hath or have in other caſes by law.

if plaintiff non-ſuited defendant to recover double coſts.

XXV. And for as much as the money to be collected by receipt of the toll by the ſaid recited act, and this act granted, will not at preſent be ſufficient for the ſpeedy widening and making of the ſaid roads, be it further enacted, That the ſaid truſtees, or any five or more of them, ſhall and may, and are hereby empowered from time to time, in writing under their reſpective hands and ſeals to aſſign over the ſaid toll or duty by the ſaid act, and this act granted, or any part thereof, the coſts and charges whereof to be born and paid out of ſuch toll or duty for any time or term during the continuance of this act, as a ſecurity for any ſum or ſums of money, not exceeding in the whole the ſum of one thouſand pounds, by them to be borrowed for that purpoſe, to ſuch perſon or perſons, or their truſtees, who ſhall advance and lend the ſame, to ſecure the re-payment thereof with intereſt, not exceeding the lawful rate of intereſt, which ſaid money when borrowed ſhall be applied and diſpoſed of in widening and making the ſaid roads, or ſuch of them as the ſaid truſtees ſhall think proper, and to no other uſe, intent or purpoſe whatſoever.

Truſtees may aſſign over tolls for the purpoſe of borrowing 1000l. and no more.

XXVI. And in order to provide a means for the payment of the principal monies ſo to be borrowed, be it further enacted, That the ſaid truſtees ſhall yearly, and every year after the twenty-fifth day of March, one thouſand ſeven hundred and ninety, until the whole thereof be paid, ſet apart out of the tolls and duty to be received by them, not leſs than the ſum of one hundred pounds, and ſhall yearly and every year pay off and diſcharge at leaſt one hundred pounds of ſuch ſum, until the whole thereof ſhall be paid.

100l. per annum to be ſet apart to pay the principal.

XXVII. And be it enacted, That when any ſuch payment is to be made, the ſaid truſtees, or any three of them, ſhall cauſe the numbers of the debentures or receipts which ſhall be given for the ſums then ſtanding out, and the ſums therein contained to be written on tickets or pieces of paper, and rolled up and put into a box and well mixed, and an indifferent perſon ſhall in the preſence of the ſaid truſtees, or any three of them, on ſuch day as ſhall be appointed for that purpoſe, of which notice by adverteſement in any public newſpaper ſhall be given at leaſt twenty days before, draw out of the ſaid box ſo many of the ſaid tickets or pieces of paper, as that the ſums therein contained ſhall amount

The manner in which payments are to be made.

to

A. D. 1788.

to the principal ſum ſo to be paid off, and the perſon or perſons, the number of whoſe debentures or receipts ſhall be ſo drawn, ſhall be paid by the treaſurer to the ſaid truſtees, the principal ſum or ſums with the intereſt due, and upon ſuch payment the debentures or receipts ſo paid ſhall be delivered up and cancelled, and all intereſt ſhall ceaſe from the expiration of ten days after the day of ſuch drawing.

Grounds herein not to be opened without conſent.

XXVIII. And be it further enacted, That no ground of any perſon lying contiguous to any of the ſaid roads, conſiſting of an orchard, yard, planted walk, lawn or avenue to, or part of the demeſne belonging to the manſion houſe of any perſon, ſhall be opened, cleared, or laid into any of the ſaid roads, without the conſent in writing of ſuch perſon or perſons.

Truſtees to appoint a ſalary for a clerk not exceeding 30l. per ann.

XXIX. And be it further enacted, That the ſaid truſtees, or any five or more of them, may appoint a ſalary for a clerk payable out of the ſaid tolls not exceeding thirty pounds ſterling by the year, for his trouble in ſuch office.

In force 10th April 1788, and to 10th April 1819.

XXX. And be it further enacted, That this act ſhall take place on the tenth day of April, one thouſand ſeven hundred and eighty-eight, and ſhall continue for and during the term of thirty-one years.

A public act.

XXXI. And be it further enacted, That this act ſhall be deemed, adjudged, and taken to be a public act, and be judicially taken notice of as ſuch by all judges, juſtices, and other perſons, without ſpecially pleading the ſame.

CHAP. XLIX.

An Act to explain, amend, and render more effectual an Act paſſed in the Twenty-ſixth Year of the Reign of His preſent Majeſty, King George the Third, Entitled, *An Act to eſtabliſh the Buſineſs of a Pawnbroker, and to authorize ſuch Perſons as ſhall be duly qualified to carry on the ſame, to lend Money on Pawns or Pledges, and to receive Intereſt at a higher Rate, than heretofore was recoverable by Law.*

Preamble. 26 G. 3. c. 43.

WHEREAS an act paſſed in the twenty-ſixth year of the reign of his preſent Majeſty, King George the third, entitled, *An act to eſtabliſh the buſineſs of a pawnbroker, and to authorize ſuch perſons as ſhall be duly qualified to carry on the ſame, to lend money on pawns or pledges, and to receive intereſt at a higher*

A. D. 1788. Chap. 49.

rate than heretofore was recoverable by law: and whereas ſeveral perſons not duly qualified, generally and commonly called uſurers, preſume to follow, exerciſe, and carry on the buſineſs of a pawnbroker, by practiſing artful and undue means to evade the penalties payable by ſuch unqualified perſons as ſet forth in ſaid recited act, to the manifeſt injury of the illiterate and poorer claſs of borrowers: for remedy whereof, be it therefore enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame,

Perſons not licenſed, exerciſing the trade of a pawnbroker, or otherwiſe acting as herein, forfeit 5l. for each offence,

That if any perſon or perſons, not being duly qualified and licenſed ſhall, in any manner, preſume to uſe, exerciſe, or carry on the ſaid trade or buſineſs of a pawn-broker, or ſhall make up any ſum required by any borrower or borrowers, by giving goods in part of ſuch ſum, or ſhall buy, or agree to buy, or receive any pledge or pledges, at any certain price or prices, and ſhall return the ſame, or part thereof, to ſuch borrower, at a higher or greater value than ſuch pledge or pledges had been reſpectively rated at when pledged or depoſited, whereby to gain or obtain an exorbitant intereſt or profit for any ſum ſo lent or advanced, every ſuch perſon ſo offending, upon due proof thereof being made upon oath, before any juſtice of the peace, acting within his juriſdiction, by one or more credible witneſs or witneſſes, or by the confeſſion of ſaid perſon, ſhall forfeit and pay, for each and every ſuch offence, the ſum of five pounds ſterling, and ſhall alſo return the ſaid goods, or the value thereof, upon being repaid the exact ſum borrowed, one half of each of the ſaid fines to be paid to the reſpective perſons who ſhall proſecute ſuch offender, and the other half to be paid to the miniſter or church-wardens of the pariſh wherein ſuch offender then reſides, for the uſe of the poor of ſuch pariſh; and in caſe any ſuch fine ſhall remain unpaid for the ſpace of twenty-four hours next after the adjudication thereof as aforeſaid, the juſtice who ſhall have heard the complaint ſhall have power, and is hereby authorized and required to iſſue a warrant under his hand and ſeal, to levy ſaid fine, for the purpoſes aforeſaid, by diſtreſs and ſale of the offender's goods, ſaid fine of five pounds, and every of them, to be levied and paid, over and above the fines ſet forth in ſaid recited act payable by any unqualified perſon or perſons who ſhall preſume to carry on or exerciſe the ſaid buſineſs.

goods or value thereof to be returned,

application of forfeiture,

fine levied by diſtreſs,

ſaid fine, &c. over and above fines by 26 G. 3. c. 43.

II. And whereas it is proper and neceſſary, that each and every pawn-broker reſiding within the diſtrict of the metropolis of the city of Dublin, or within three miles thereof, ſhould procure and

enter into new ſecurities more ample, and for the greater ſafety and ſatisfaction of all borrowers, than are required by the ſaid recited act: be it therefore enacted by the authority aforeſaid, That no perſon or perſons ſhall be capable or qualified to carry on the buſineſs of a pawn-broker, who ſhall not within three calendar months next after the paſſing of this act, or previous to his or her obtaining a licenſe to carry on the ſaid buſineſs of a pawn-broker, procure a certificate from the miniſter and church-wardens of the pariſh wherein ſuch pawn-broker, or any perſon intending to become a pawnbroker reſides, or a certificate from five reputable reſident citizens, declaring their knowledge of, and belief that the perſon ſo certified by them, is fit and proper to be entruſted with the exerciſe of the ſaid buſineſs, and who ſhall not alſo obtain a certificate from the commiſſioners of police of the diſtrict of the metropolis of the ſaid city, for the time being, or any two of them, under their hands, of his or her fitneſs to be entruſted in carrying on ſaid buſineſs; and thereupon ſuch perſon ſhall execute a bond for one thouſand pounds ſterling, payable to the perſon or perſons, and for the purpoſes mentioned in ſaid recited act for each pawn-broker to pay, and ſhall alſo procure three other ſufficient and ſubſtantial perſons to become his or her ſureties, each of whom to be firſt approved of by the ſaid commiſſioners of police, or any two of them, under their hands, which ſureties ſo approved of, ſhall enter into and execute ſeparate bonds, each for the ſum of three hundred pounds ſterling, payable to the perſon or perſons as aforeſaid, conditioned for the true and faithful diſcharge of the ſeveral and reſpective duties, obligations, and engagements of ſuch pawn-broker, as are ſet forth in this and ſaid recited act, that no pawn-broker who hath heretofore paid fees on paſſing the ſecurities required on commencing ſaid buſineſs, ſhall pay any further fees to the town clerks or regiſter for entering into ſaid new ſecurities, but that upon the death or failure of any of ſaid ſureties, the ſaid pawn-brokers ſhall be, and they are hereby required reſpectively to procure a new or freſh ſurety, in the place of the ſurety ſo dying or failing, for the ſum herein mentioned, to be approved of as aforeſaid, under the penalties ſet forth in ſaid recited act.

Licenſe not to be granted, unleſs certificates be obtained as herein,

bond for 1000l. to be executed, as by 26 G. 3.

3 approved perſons to be procured as ſureties,

ſureties to execute ſeparate bonds, each for 300l. for faithful diſcharge of duty,

fees not to be paid if paid heretofore,

a new approved ſurety to be procured in caſe of death or failure.

III. And be it further declared and enacted by the authority aforeſaid, That no perſon whatever ſhall, after the expiration of ſaid three months, exerciſe or carry on the ſaid buſineſs of a pawnbroker, who ſhall not have firſt given and entered into the ſeveral ſecurities hereby required, under the ſeveral fines and penalties mentioned in this and ſaid recited act, that unqualified perſons are ſubject to.

After time herein, no perſon to be a pawnbroker without giving ſecurity.

A. D. 1788. Chap. 49.

Diſputes with pawnbroker within diſtrict if metropolis, or 3 miles thereof, for ſum not exceeding 40s. determined by diviſional magiſtrate,

if in county, and without diſtrict of metropolis, by juſtice of the peace,

appeal to commiſſioners of police,

above 40s. determined by commiſſioners of police,

appeal to court of quarter-ſeſſions, if as herein.

IV. And it is hereby further declared and enacted by the authority aforeſaid, That in caſe any pawn-broker within ſaid diſtrict of the metropolis, or within three miles thereof, and any borrower ſhall have any diſpute touching or concerning any pawn or pledge whereon any ſum, not exceeding forty ſhillings, ſhall have been lent, ſuch diſpute ſhall be heard and determined, in a ſummary way, by the diviſional magiſtrate of the diſtrict or diviſion wherein ſuch pawn-broker reſides, or if in the county of Dublin, and without the diſtrict of the metropolis, by any juſtice of peace of the ſaid county; and in caſe either party ſhall be aggrieved by ſuch determination, ſuch diſpute ſhall be heard and determined by the ſaid commiſſioners of police, or any two of them, whoſe adjudication, under their hands and ſeals, ſhall be final; and where any diſpute ſhall ariſe as aforeſaid, touching or concerning any pawn or pledge whereon a greater ſum than forty ſhillings ſhall have been lent, ſuch diſpute ſhall, in the like manner, be heard and determined in a ſummary way, by the ſaid commiſſioners, or any two of them, under their hands and ſeals, who are hereby authorized and required to hear and determine all ſuch diſputes; but ſhould either party be aggrieved by ſuch determination, he or ſhe ſhall be at liberty to appeal therefrom to the court of quarter ſeſſions, held for the county of the city of Dublin, provided that ſuch appeal be lodged in the town-clerk's office, within ſix days after ſuch determination, and ſecurity equal to the matter in conteſt be entered into by the appellant to abide the adjudication of ſaid court, which ſhall be final and concluſive to all parties in all ſuch caſes.

If proved to commiſſioners of police, that goods have been ſtolen, pawnbroker diſqualified.

V. And be it alſo further declared and enacted by the authority aforeſaid, That whenever it ſhall appear clearly to the ſatisfaction of the ſaid commiſſioners of police, or any two of them, upon due proof being made upon the oath of one or more credible witneſs or witneſſes, that any pawn-broker aforeſaid ſhall have bought, exchanged, or taken in pawn, any goods or chattels, knowing the ſame to have been ſtolen or fraudulently obtained, that then the ſaid commiſſioners of police, or any two of them, ſhall certify the ſame in writing, under their hands and ſeals, which certificate ſhall be lodged and remain as of record in the town clerk's office of the city of Dublin, and ſuch pawn-broker ſhall therefrom immediately be deprived of his or her licenſe to carry on the ſaid buſineſs, and be diſqualified from ever acting in or exerciſing the trade or buſineſs of a pawn-broker.

VI. Provided always, That if any perſon or perſons ſhall think himſelf, herſelf, or themſelves aggrieved by any ſuch adjudication

or

or certificate of ſaid commiſſioners, he, ſhe, or they ſhall be at liberty within the ſpace of one week, to appeal therefrom to the quarter-ſeſſions of the peace held for the county of the city of Dublin, whoſe adjudication ſhall be final and concluſive, and ſhould any perſon thus deprived of licenſe, preſume to carry on, or exerciſe ſaid buſineſs of a pawn-broker, ſuch perſon ſhall be liable to all the forfeitures and penalties that unqualified perſons are reſpectively ſubject to, as ſet forth in this and ſaid recited act.

Appeal to quarter ſeſſions as herein, penalty on ſuch diſqualified perſon continuing a pawnbroker.

VII. And whereas the altering or defacing the names, cyphers, creſts, or arms, engraved upon plate, or watches, after the ſame have been unlawfully or felonioufly taken from the right owners thereof, in many inſtances prevents the diſcovery and detection of thefts and robberies, and of other offences; be it enacted by the authority aforeſaid, That no perſon whomſoever, ſhall, upon any pretence, change, alter, or deface the name engraved upon any watch, as the maker or owner thereof, or the number of ſuch watch, or the place where made, or any coat of arms, or creſt thereon, or on any part or caſe thereof, nor ſhall any perſon change, alter, or deface the name, cypher, creſt, or arms, engraved upon any article, or piece of family plate, whether gold or ſilver, without the conſent of the owner thereof in writing, or of ſome perſon duly authorized to ſell the ſame, or give ſuch conſent, unleſs ſuch articles as aforeſaid, ſhall, before that time, be fairly and openly ſold by a reputable auctioneer, at a public auction duly advertiſed; and in caſe any perſon ſhall ſo alter, change, or deface the name engraved on any watch, as the maker or owner thereof, or the number of ſuch watch, or place where made, or ſhall alter, change, or deface the name, cypher, creſt, or arms on the ſame, or any part or caſe thereof, or on any article, or piece of family plate, whether the ſame be of gold or ſilver, or ſhall employ any perſon ſo to do, or be in anywiſe aſſiſting in the doing the ſame, or in cauſing or procuring the ſame to be done, every ſuch perſon not being authorized, or not having bought ſaid articles at publick auction as aforeſaid, ſhall be indictable, triable, and puniſhable in like manner, as receivers of ſtolen goods, knowing the ſame to be ſtolen, are by law indictable, triable, and puniſhable.

Name, &c. not to be defaced or altered on any watch, piece of plate, &c. before ſold at auction, except authorized.

in default puniſhed, as receivers of ſtolen goods.

VIII. And whereas it would be highly improper, that any borrower ſhould be liable to pay any pawn-broker, for more than one duplicate, for any ſum ſuch borrower may want, it is therefore hereby declared and enacted, That no pawnbroker ſhall divide the ſum any borrower ſhall want into ſmaller ſums, in order to entitle ſuch pawn-broker to receive payment for more than one duplicate; and in caſe any pawnbroker ſhall demand and receive payment for

Sums borrowed, not to be divided.

more than one duplicate, for any ſum authorized to be lent by this act as aforeſaid, ſuch pawn-broker ſhall, for every ſuch offence, forfeit and pay the ſum of twenty ſhillings, on due proof thereof being made, on the oath of any credible witneſs, before any juſtice of the peace, acting within his juriſdiction, and if ſaid fine be not forthwith paid, ſaid juſtice ſhall iſſue a warrant under his hand and ſeal to levy the ſame by diſtreſs and ſale of the offender's goods, which fine, when levied, ſhall be paid to the miniſter or church wardens of the pariſh wherein ſaid offender reſides, for the uſe of the poor thereof.

penalty 20s. if not paid, levied by diſtreſs.

application of forfeiture.

IX. And whereas the ſword bearer of the city of Dublin, and the marſhal of ſaid city, have been time immemorial in the receipt of certain fees, for the appraiſement of goods and articles pledged or pawned in the city and county of the city of Dublin aforeſaid, which fees and emoluments will ceaſe, ſo far as relates to the appraiſing of pawns or pledges in the hands of pawn-brokers, immediately on and after the paſſing of this act: and whereas the ſaid ſword-bearer, and ſaid marſhal, have alſo been time immemorial employed as auctioneers for the ſale of all pledges that had been forfeited: and whereas from the encreaſe of the ſaid pawn-broking buſineſs, it is neceſſary that two more auctioneers ſhould be appointed for the purpoſe of ſelling ſuch pledges for pawn-brokers as ſhall be forfeited by or under this or ſaid recited act; be it therefore enacted by the authority aforeſaid, That the lord lieutenant, or other chief governor or governors of Ireland for the time being, ſhall have power and authority to nominate and appoint during pleaſure two other auctioneers, to the end, that there ſhall be one auctioneer in each of the wards or diviſions of the diſtrict of the metropolis of the county of the city of Dublin, and that the ſaid two perſons ſo nominated and appointed, ſhall have power to act as auctioneers within the diviſional diſtrict or ward, to which they ſhall be reſpectively appointed.

2 additional auctioneers may be appointed.

X. Provided always, That ſuch perſon or perſons ſhall previouſly comply with the forms herein after recited, and alſo take and ſubſcribe ſuch oath as is preſcribed by this act; and that the ſaid ſword bearer, and ſaid marſhal, and alſo the ſaid other two perſons nominated and appointed as aforeſaid, ſhall, for the ſale of pawn-brokers pledges, act within their reſpective diviſional diſtricts, for ſaid purpoſes, that is to ſay, the Rotunda diviſion or diſtrict, and Stephen's-Green diviſion or diſtrict, ſhall be, and they are hereby appointed for the ſaid ſword bearer, and ſaid marſhal, and their aſſiſtants, to carry on, and exerciſe their buſineſs of auctioneers therein reſpectively, and that the other two perſons

To comply with forms, and take oath as herein,

diſtricts appointed for ſword bearer, marſhal and aſſiſtants, and additional auctioneers,

sons to be nominated and appointed as aforesaid, and their assistants shall have the other two divisional districts, for the exercise of their said business of auctioneers therein, in the like manner, that each of said four auctioneers shall have a proper and commodious public sale room as nearly central in each division as conveniently may be had, that no one of said auctioneers shall, upon any pretence whatever, sell or dispose of any pledges for any pawn-broker, or shall cause the same to be sold in any other district or division, than the one to which he then is, or shall be appointed as aforesaid, but that each and every pawn-broker within the district of the metropolis of said city, or within three miles thereof, shall be at liberty to employ any one of said four auctioneers, for the sale of his or her pledges when forfeited, as set forth in this and said recited act; and in case any one of said auctioneers, shall sell or dispose of any pawn or pledge for any pawn-broker, or shall cause the same to be sold in any other division or district than in the one he then is appointed to, such auctioneer so offending, shall, for each and every such offence, forfeit and pay the sum of ten pounds sterling, upon due proof thereof being made before any two justices of the peace of said city, upon the oath of any two or more credible witnesses, and in case said fine shall not be paid within six days after such adjudication, said justices are hereby required to issue a warrant under their hands and seals, for the purpose of levying said fine, by distress and sale of the offender's goods, and the said fine, and every such fine when levied, shall be paid to the minister or church-wardens of the parish, wherein the offender then resides, for the use of the poor thereof.

auctioneers to have a public sale room,

goods not to be sold in other district, than to which auctioneer is appointed,

pawnbrokers within district, &c. to employ auctioneers,

auctioneer in default, penalty 10l.

if not paid, levied by distress,

application of penalty.

XI. And be it further enacted by the authority aforesaid, That the said sword bearer and marshal, and also the said other two auctioneers to be nominated and appointed from time to time as aforesaid, shall, previous to their exercising the business of an auctioneer under the authority of this act, respectively enter into, and perfect a separate bond for one thousand pounds sterling, payable to the person or persons, to whom the pawn-brokers bonds of said city are made payable, for the due and faithful discharge of the duties of their office, and that each of the said four auctioneers shall procure three other substantial and sufficient persons, each of whom shall be bound in the sum of three hundred pounds sterling, payable as aforesaid, for the purpose of having the several trusts reposed in each of the said auctioneers duly and faithfully discharged without loss or injury, occasioned by them, or any of them, or by any person acting for, or employed by said auctioneers respectively, and that the several persons proposed to become

Each auctioneer to perfect bond for 1000l. for the faithful discharge of duty,

and procure 3 sureties for 300l. each,

A. D. 1788. Chap. 49.

become ſureties as aforeſaid, for ſaid four auctioneers, ſhall firſt be approved of by the ſaid commiſſioners of police, or any two of them, under their hands, before they or any of ſaid perſons can be admitted as their reſpective ſureties.

to be approved of by commiſſioners of police.

Auctioneers to make oath,

XII. And be it alſo further enacted by the authority aforeſaid, That each of the ſaid four auctioneers, before he ſhall act or officiate as ſuch, ſhall take and ſubſcribe the following oath of office, to be ſworn before two of the ſaid commiſſioners of police, who are hereby authorized and required to adminiſter the ſame, which oath ſhall be fairly copied and annexed to their reſpective bonds, and ſafely kept by the town clerks of ſaid city, and remain in their office as of record, for the ſatisfaction and ſafety of ſuch perſons as ſhall have occaſion to employ ſaid auctioneers, and that ſaid oath ſhall be in the following words, that is to ſay:

to be annexed to bond, and kept by town clerks.

Oath.

I A. B. do ſwear, that I will upon all occaſions do juſtice to the utmoſt of my power, in the execution and diſcharge of the duties of my office as an auctioneer, and that I will upon the ſale or ſales of ſuch goods as ſhall be committed to my care, bona fide, *ſell, or cauſe the ſaid goods to be ſold, without any fraud, favour, or colluſion, againſt, to or with any perſon or perſons whatſoever, to the beſt and faireſt bidders, and will enter, or cauſe to be entered, the exact and real price or prices for which the ſame ſhall be reſpectively ſold, in order to render ſatisfaction to all ſuch perſon and perſons as ſhall be concerned or intereſted in the premiſſes.*

So help me God.

Recital of auction fees.

XIII. And whereas it is neceſſary to aſcertain the fees to be charged on the ſale and ſales of all ſuch goods as ſhall be ſold by ſaid four auctioneers reſpectively, for ſaid pawnbrokers or any of them; be it enacted by the authority aforeſaid, That from and after the paſſing of this act, the fees on the reſpective ſales to be held by ſaid auctioneers reſpectively, ſhall be as follows, that is to ſay, one penny fees to be taken for each and every ſhilling for any article, or number of articles, the property of any one perſon that ſhall be ſold for any ſum not amounting to twenty ſhillings, and one ſhilling and four pence fees rateably in proportion for any article or number of articles ſold as aforeſaid, for any ſum amounting to twenty ſhillings, and not exceeding forty ſhillings, and one ſhilling fees for each and every pound ſterling, for any article, or number of articles ſold as aforeſaid, for any greater ſum than forty ſhillings, and that the ſaid rates of fees chargeable as aforeſaid, on the ſale and ſales of all pledges ſhall be inſtead of all

other

other demands heretofore charged, ſuch as ware-houſe and auction-room rent, advertiſing in the public news-papers, hand bills, poſting and diſtributing the ſame, and alſo clerks and porters for their attendance on ſuch ſales.

XIV. And whereas if regular and proper notices or ſummonſes were to be duly ſerved on the reſpective perſons who ſhall have pledged goods with any pawn-broker reſident within the diſtrict of the metropolis of the city of Dublin, or within three miles thereof, it would render the appraiſement of ſuch goods ſo depoſited, as ſet forth and required by ſaid recited act unneceſſary, and thereby conſiderably reduce the expence of proceeding to the ſale of ſuch pledges: be it therefore enacted by the authority aforeſaid, That no pawnbroker aforeſaid, ſhall procure an appraiſement of any pawn or pledge depoſited with him or her, but inſtead of ſuch appraiſement, as is ſet forth in ſaid recited act, each and every of the ſaid pawn-brokers on the expiration of the time mentioned therein for the releaſe and redemption of ſuch pledges reſpectively, where the ſum lent thereon amounts to four ſhillings, it being hereby declared unneceſſary to ſerve either notices, or bills of appraiſement for ſuch pledges, or for any ſmaller ſum, ſhall obtain a proper and ſufficient notice or ſummons from the regiſter of ſaid buſineſs for the time being, in which notice or ſummons, ſhall be ſet forth the ſum borrowed, a ſchedule of the goods depoſited for ſuch ſum, and alſo ſhall require the borrower to redeem the ſame within fourteen days after ſuch notice or ſummons ſhall be ſerved on ſuch borrower, if to be found in the houſe where ſuch borrower declared he or ſhe reſided at the time of pledging ſaid goods, provided ſaid houſe be within the circular road of ſaid city of Dublin, and that ſaid notice or ſummons ſhall alſo mention the particular diviſional auction-room wherein ſaid goods ſhall be ſold, if not redeemed as aforeſaid, by paying the principal ſum lent, and the intereſt and coſts due thereon as allowed by this act, that ſaid regiſter ſhall be obliged to employ intelligent and proper perſons to ſerve ſaid notices or ſummonſes, for whoſe conduct he ſhall be accountable, touching the true ſervice thereof, which notices are to be reſpectively ſerved as aforeſaid, within ſix days after ſaid reſpective pawn-brokers ſhall require in writing ſaid regiſter ſo to do, and that ſaid regiſter ſhall receive and be paid by the ſaid reſpective pawn-brokers three pence for each and every ſuch ſummons or notice ſerved on the reſpective borrowers, or on their declared places of reſidence as aforeſaid, and ſhall enter the ſame in a proper regiſtry-book, to be kept by him for that purpoſe, where the principal ſum lent amounts to four ſhillings, and does

Notice as herein for ſums above 4s.

content of notice,

time of ſerving notices,

3d. to regiſter for each notice,

to be kept in a regiſtry book, when amount of ſums is as herein.

A. D. 1788. Chap. 49.

does not exceed twenty ſhillings, and four pence for each and every ſummons or notice ſerved as aforeſaid, where the principal ſum lent amounts to more than twenty ſhillings, and in caſe any loſs ſhall be ſuſtained by any pawn-broker, or other perſon, on account of the non-ſervice of any ſuch ſummons or notice as required by this act, the ſaid regiſter ſhall make good the ſame.

Sales to be advertiſed as herein,

XV. And be it further enacted by the authority aforeſaid, That all ſales held for, or on account of pawn-brokers, by any one of ſaid four auctioneers, or by any of their reſpective aſſiſtants, ſhall be duly and publickly advertiſed at leaſt three days, previous to the reſpective days of ſale, in the manner that has been cuſtomary and uſual for ſuch ſales to be advertiſed, and that no pawn-broker reſident within the diſtrict of the metropolis of the city of Dublin, or within three miles thereof, ſhall ſell, or cauſe to be ſold, any pledge or pledges in any other place than in one of the ſaid diviſional auction-rooms, of which due notice ſhall have been given or ſerved as aforeſaid, nor by any other perſon than by one of ſaid four auctioneers, or their reſpective aſſiſtants, and for whom, and each of ſuch perſons the ſaid auctioneers ſhall reſpectively be accountable, and anſwerable for the conduct of each and every ſuch aſſiſtant in every particular relating to the premiſes, as fully as if ſuch ſale or ſales had been made and performed in perſon by any one of ſaid auctioneers.

pawnbroker within diſtrict, &c. not to ſell goods but in auction-rooms as herein,

auctioneers or aſſiſtants only to ſell goods,

principals accountable for conduct of aſſiſtants.

Aſſiſtant to make oath.

XVI. And it is alſo hereby declared and enacted by the authority aforeſaid, That no aſſiſtant or clerk employed by any of ſaid auctioneers, ſhall be permitted to act for any one of them, in the ſale of any pledge or pledges for any pawn-broker aforeſaid, who ſhall not previous thereto, take and ſubſcribe the following oath, that is to ſay,

Oath,

I A. B. *aſſiſtant or clerk to* C. D. *do ſwear, that I have read the oath preſcribed by this act to be taken by the ſaid* C. D. *and that I will fairly and truly carry into effect to the beſt of my abilities, the ſeveral articles and matters therein mentioned, and will, to the utmoſt of my power and judgment, do ſtrict juſtice to the ſaid* C. D. *and to the ſeveral pawn-brokers and borrowers, and all other perſons intereſted in all ſales, which I ſhall attend and hold, and in all entries which I ſhall make for and concerning the buſineſs of a pawn-broker or auctioneer, ſo long as I ſhall continue to act for, and be employed by the ſaid* C. D.

So help me God.

Which oath ſhall be fairly written, ſubſcribed, and ſworn before the ſaid commiſſioners of police, or any two of them, who are

hereby authorized and required to adminiſter the ſame, in order that it may be depoſited in the office of the town clerks of the city of Dublin, there to remain as of record.

to be depoſited in office of town-clerks.

XVII. And be it further enacted by the authority aforeſaid, That in caſe any pawn-broker aforeſaid ſhall ſell, or cauſe to be ſold, any pledge or pledges, without firſt obtaining a notice or ſummons, to be ſerved on the owner or owners of ſuch pledges in the manner ſet forth and required by this act, or ſhall ſell, or cauſe to be ſold, any pledge or pledges at any other place than in one of the diviſional auction-rooms, which auction-room is required to be ſet forth, and mentioned in each reſpective ſummons, or by any other perſon than one of ſaid four auctioneers, or by the aſſiſtant of one of them who ſhall be authorized as aforeſaid, ſuch pawn-broker ſo offending, ſhall for each and every ſuch offence, forfeit aud pay the ſum of five pounds ſterling, to be levied on due proof thereof being made upon the oath of one or more credible witneſs or witneſſes, before any juſtice of the peace of the diſtrict wherein ſuch offence ſhall have been committed, which juſtice is hereby required to iſſue his warrant for the diſtreſs and ſale of the offender's goods, unleſs ſaid fine ſhall be paid within three days after the adjudication thereof, which fine, when levied, ſhall be given to the miniſter or church-wardens of the pariſh wherein ſaid offence ſhall have been committed, for the uſe of the poor thereof.

Pawnbroker in default, forfeits 5l. for each offence,

to be levied by diſtreſs, unleſs paid within 5 days.

XVIII. And be it further enacted by the authority aforeſaid, That each of ſaid auctioneers ſhall keep an exact account of the amount of the goods ſold for the reſpective pawn-brokers, in each and every calendar month, and ſhall make returns of ſaid reſpective accounts to the regiſter for the time being, on oath if ſo required, within the next ſucceeding month after ſuch ſales, in order that ſaid regiſter ſhall annex abſtracts thereof to the pawn-brokers returns, and deliver them therewith for the inſpection of either houſes of parliament, in the manner ſet forth in ſaid recited act; and in caſe ſaid accounts be not ſo kept, and returns made as aforeſaid, the reſpective auctioneers ſo neglecting and offending, ſhall forfeit and pay for each and every ſuch offence, the ſum of forty ſhillings, to be levied by diſtreſs and ſale of the offender's goods in the manner herein before mentioned, and when levied, to be paid to the miniſter or church-wardens of the pariſh wherein the offender reſides.

Auctioneer to keep an account as herein, and make returns to regiſter,

regiſter to annex abſtracts for uſe of parliament,

penalty 40s. for each offence.

XIX. And whereas the intereſt or profit payable by the firſt table in ſaid recited act ſhould be reduced, in order to accommodate the poorer claſs of borrowers with ſuch ſums of money as

A. D. 1788. Chap. 49.

they or any of them may want upon better and eaſier terms; be it enacted by the authority aforeſaid, That inſtead of the rates of intereſt ſet forth in ſaid recited act, it ſhall and may be lawful from and after the paſſing of this act, for all qualified perſons uſing or exerciſing the trade or buſineſs of a pawn-broker, to demand, receive, and take of and from all and every perſon and perſons applying or offering to redeem any goods or chattels pawned or pledged with ſuch pawn-broker, a profit after the following rates, over and above the principal ſum and ſums which ſhall have been lent and advanced upon the reſpective pledge or pledges, before any ſuch pawn-broker ſhall be obliged to deliver the ſame, and that no higher or greater intereſt ſhall be demanded or received by any pawn-broker, upon any pretence whatever, than is ſet forth in the following tables, or rates of intereſt, viz. for every pledge, upon which there ſhall have been lent any ſum above one ſhilling, and not exceeding two ſhillings, the ſum of one halfpenny, as and for the intereſt thereof, for any time during which the ſaid pledge ſhall remain in pawn, not exceeding one calendar month, and the like ſum for every ſucceeding calendar month, including the current month in which ſuch pledge ſhall be redeemed, provided there be more than three days of ſaid current month then expired, for every pledge upon which there ſhall have been lent a ſum above two ſhillings, and not exceeding four ſhillings, one penny intereſt per month, and if above four ſhillings, and not exceeding ſix ſhillings, one penny halfpenny per month, and if above ſix ſhillings, and not exceeding eight ſhillings, two pence per month, and if above eight ſhillings, and not exceeding ten ſhillings, two pence halfpenny per month, and if above ten ſhillings, and not exceeding twelve ſhillings, three pence per month, and if above twelve ſhillings, and not exceeding fourteen ſhillings, three pence halfpenny per month, and if above fourteen ſhillings, and not exceeding ſixteen ſhillings, four pence per month, and if above ſixteen ſhillings, and not exceeding eighteen ſhillings, four pence halfpenny per month, and if above eighteen ſhillings, and not exceeding twenty ſhillings, five pence per month, and that for every pledge, upon which there ſhall have been lent the ſum of one pound two ſhillings ſterling, it ſhall be lawful for any ſuch pawn-broker to demand and receive the ſum of five pence halfpenny per month and no more, and for the ſum of one pound four ſhillings, ſix pence per month, and for the ſum of one pound ſix ſhillings, ſix pence halfpenny per month; and for the ſum of one pound eight ſhillings, ſeven pence per month; and for the ſum of one pound ten ſhillings, ſeven pence halfpenny per month;

Rates of Intereſt to be paid.

and for the ſum of one pound twelve ſhillings, eight pence per month; and for the ſum of one pound fourteen ſhillings, eight pence halfpenny per month; and for the ſum of one pound ſixteen ſhillings, nine pence per month; and for the ſum of one pound eighteen ſhillings, nine pence halfpenny per month; and for the ſum of two pounds, ten pence per month; and ſo on progreſſively for any ſum, not exceeding ten pounds ſterling, to be paid for by the calendar month, in the manner, and at the rates above mentioned, allowing one halfpenny per month for each and every ſum of two ſhillings, which ſeveral ſums of money ſhall be in lieu of, and taken as a full ſatisfaction for all intereſt due, and charges for warehouſe-room, and for all other expences that may be neceſſary for the ſafe keeping and preſerving all pledges whatſoever, upon which money ſhall be lent, purſuant to this or ſaid recited act.

½ per month, for every 2s.

in lieu of all expences.

XX. And whereas it is neceſſary in order the better to prevent and detect theſts and robberies, that the reſpective pawn-brokers aforeſaid, ſhould have ſtated times and hours appointed for them to receive and take in pledges: be it therefore enacted by the authority aforeſaid, That no pawn-broker aforeſaid, ſhall be allowed to receive or take in any pledge or pawn upon Sundays, nor before ten o'clock in the morning of any other day in each week, or after four o'clock in the afternoon of any of ſaid days, between the twenty-ninth day of September, and twenty-fifth day of March, during the winter half year, nor before ten o'clock in the morning as aforeſaid, or after ſeven o'clock in the afternoon of any of ſaid days, during the ſummer half year, to wit, between the twenty fifth of March, and twenty ninth of September; and in caſe any pawn-broker aforeſaid ſhall receive or take in any pledge on any Sunday or before or after the hours above mentioned, in which pledges are not to be received by them, ſuch pawn-broker ſhall for each and every ſuch offence, forfeit and pay the ſum of forty ſhillings, due proof thereof being made upon the oath of one or more credible witneſs or witneſſes, before a juſtice of peace of the diſtrict wherein ſuch offender reſides; and in caſe the ſaid fine be not paid within three days, the ſaid juſtice is hereby required to iſſue a warrant upon demand under his hand and ſeal to levy the ſame by diſtreſs and ſale of the offenders goods, and when levied, to be paid to the miniſter or church wardens of the pariſh wherein the offender reſides, for the uſe of the poor thereof.

Times of taking pledges,

no fine againſt pawnbroker, &c. until duly ſummoned.

XXI. And be it further enacted by the authority aforeſaid, That each and every pawn-broker aforeſaid, ſhall, upon entering into, and executing the ſeveral and reſpective ſecurities required by this

A. D. 1788. Chap. 49.

act, and before any ſuch pawn-broker ſhall have power, or be permitted to exerciſe the ſaid buſineſs of a pawn-broker, notwithſtanding any thing contained in this or any other act to the contrary, each and every ſuch pawn-broker reſident within the diſtrict of ſaid city of Dublin, or within three miles thereof, ſhall take and ſubſcribe the following oath, that is to ſay:

Oath to be taken by pawnbroker.

I A. B. *do ſwear, that I will to the beſt of my underſtanding and ability, truly, faithfully and honeſtly exerciſe, and carry on the buſineſs of a pawn-broker, purſuant to the ſeveral and reſpective clauſes, regulations, and alterations mentioned and ſet forth in this act, and alſo in ſaid recited act, and that I will to the beſt of my knowledge, judgment, and belief, make fair and true returns to the regiſter of ſaid buſineſs for the time being, of the number of ſums I ſhall lend, or cauſe to be lent in each calendar month, together with the ſum total, or amount of ſaid ſums.*

So help me God.

to be annexed to bonds, and lodged in office of town clerk.

Which oath ſhall be fairly written, ſubſcribed, and ſworn before two of the ſaid commiſſioners of police, who are hereby authorized to adminiſter the ſame, in order that ſaid oath may be annexed to the bonds of ſuch pawn-broker, and remain therewith in the ſaid town clerk's office as of record, for the purpoſes aforeſaid.

No fine againſt pawnbroker, &c. until duly ſummoned.

XXII. And whereas there are a variety of offences ſtated in ſaid recited act, and alſo in this preſent act, for which pawn-brokers and auctioneers are finable; be it therefore enacted by the authority aforeſaid, That no fine whatever ſhall be determined or adjudged againſt any pawn-broker or auctioneer, until ſuch pawn-broker or auctioneer ſhall be duly ſummoned to appear before the juſtice or juſtices, before whom complaint of any of ſaid offences ſhall be made, and that ſuch reaſonable time ſhall be allowed for the attendance of ſuch pawn-broker or auctioneer, as the ſpecial caſe ſhall require, the ſervice of every ſuch ſummons to be proved on the oath of one credible witneſs no way intereſted in the event of ſuch adjudication.

This act in force from its receiving the royal aſſent, clauſes in 26 G. 3. c. 43. not repealed hereby in full force.

XXIII. And be it further enacted by the authority aforeſaid, That the ſeveral and reſpective clauſes, matters, and articles in this act contained, ſhall be in force immediately after the ſame ſhall receive the royal aſſent, and alſo that all the clauſes, matters, and articles contained in ſaid recited act, which are not ſpecially repealed, altered, or amended by this preſent act, ſhall be, and they are reſpectively hereby declared to be in as full force as if this act had not been made.

XXIV. And

XXIV. And be it further enacted by the authority aforeſaid, That this act ſhall be deemed and conſidered as a public act, and ſhall be judicially taken notice of as ſuch, without the ſame being ſpecially pleaded. A. D. 1788. A public act.

CHAP. L.

An Act for better ſupplying the City of Dublin with Water, and for extending the Powers of Grand Juries, with Reſpect to the Roads lying within the County of the ſaid City.

WHEREAS by an act paſſed in the fifteenth and ſixteenth years of his preſent Majeſty's reign, it is amongſt other things enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and ſeventy-ſeven, every owner or occupier of every houſe in the ſaid city of Dublin, ſhall, and they are by the ſaid act required under the direction of the proper officer or officers of the ſaid city, to provide for the uſe of ſuch houſe or houſes, one branch or leaden pipe of the uſual and accuſtomed dimenſions, to convey the water from the ſeveral main pipes, that then were, or thereafter might be laid in the ſeveral ſtreets, alleys, yards, courts, ſquares, lanes, or on the quays in the ſaid city, into ſuch houſe or houſes in the ſaid city: and whereas, by an act paſſed in the nineteenth and twentieth years of the reign of his preſent Majeſty, it was recited, that the ſaid act of the fifteenth and ſixteenth years of his preſent Majeſty's reign, required in ſome particulars to be explained and amended; and it was therefore enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty, every owner or occupier of every houſe in the ſaid city of Dublin, its liberties, and ſuburbs, and in ſuch parts of the county of Dublin, and other diſtricts, as were contained within the limits aforeſaid, ſhall and are thereby required under the direction of the proper officer or officers of the ſaid city, to provide for the uſe of ſuch houſe or houſes a ferule branch or leaden pipe, of the uſual and approved dimenſions, to convey the water from the ſeveral pipes that then were, or thereafter ſhould be laid in the ſeveral ſtreets, alleys, yards, courts, ſquares, lanes, or on the quays in the ſaid city, its liberties and ſuburbs into ſuch houſe or houſes, within the limits aforeſaid in each caſe reſpectively: and whereas many doubts and difficulties have ariſen as to the conſtruction of the ſaid acts, and as to

Preamble. 15, 16 G. 3. c. 24. ſ. 1.

Recital of 19 & 20 G. 3. c. 13. ſ. 1.

A. D. 1788. Chap. 50.

the extent of the limits and places thereby intended to be compriſed within what is in the ſaid laſt mentioned act mentioned to be the city of Dublin, its liberties and ſuburbs, and ſuch parts of the county of Dublin, and other diſtricts as are contained within the limits aforeſaid: and whereas it would tend much to the convenience and benefit of the inhabitants of the ſuburbs of the ſaid city of Dublin, and the liberties thereunto adjoining, that are not at preſent ſupplied with water, if the corporation of the ſaid city of Dublin were to be allowed and authorized to extend their pipe-water works, and lay down new and additional main-pipes for conducting water through ſuch parts of the ſuburbs of the ſaid city, as lie within the limits of the circular road, and as are not ſituate within the liberties of Saint Sepulchre's, Thomas Court, and Donore; in order therefore to remove and explain the doubts and difficulties aforeſaid, or any other doubts or difficulties concerning the ſaid acts of the fifteenth and ſixteenth, and the nineteenth and twentieth years of the reign of his preſent Majeſty, and to enable the corporation of the city of Dublin to extend their pipe-water works, and to levy and diſtrain for the rent or annual ſum herein after reſerved and made payable to the ſaid city for the ſame in all places through which the ſame hath been, and ſhall be extended by virtue of this and of the ſaid above in part recited acts: be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That from and after the paſſing of this act, it ſhall and may be lawful for the lord mayor, ſheriffs, commons, and citizens of the city of Dublin, and their ſucceſſors, and the perſons by them authorized and appointed to extend, maintain, and ſupport their pipe-water works, to lay down ſuch main-pipes for conducting the water in all and every part and parts of the city of Dublin, and the ſuburbs thereof, ſituate, lying, and being within the diſtrict or boundary of the circular road, ſave and except the liberties of Saint Sepulchre's, Saint Thomas Court, and Donore aforeſaid, whether within the liberties of the ſaid city of Dublin, or whether they be within the county of Dublin at large, and not including within any liberties whatſoever, as they ſhall think proper, for the benefit and convenience of the inhabitants reſiding within the ſaid limits and boundary of the circular road, but ſubject nevertheleſs to the ſeveral regulations and reſtrictions relative to the breaking up of the pavement of the ſaid city, ſuburbs, and liberties, for the purpoſe of laying down or repairing mains or pipes enacted and preſcribed in and by the act paſſed in the twen-

Explanation of doubts, concerning 15 & 16, and 19 & 20 G. 3.

Lord mayor, &c. may lay down main-pipes as herein,

ſubject to regulations by 26 G. 3. c. 61.

ty-ſixth year of his preſent Majeſty's reign, entitled, *An act for the improvement of the city of Dublin, and the environs thereof, by the better paving, lighting, and cleanſing the ſame, and to the penalties therein mentioned for not complying therewith*; and that every owner and occupier of every houſe within the ſaid boundary of the circular road aforeſaid, ſave within the liberties of Saint Sepulchre's, Thomas-Court, and Donore aforeſaid, ſhall, and they are hereby required under the direction of the proper officer or officers of the ſaid city, to provide for the uſe of ſuch houſe or houſes, a ferule branch or leaden pipe of the uſual and approved dimenſions, with a copper ball, commonly called a ſtop-cock at the end thereof, to convey the water from the ſeveral pipes that now are, or hereafter ſhall be laid in the ſeveral ſtreets, alleys, yards, courts, ſquares, lanes, or on the quays in the ſaid city, and the ſuburbs thereof, within the diſtrict or boundary of the circular road, except within the liberties of Saint Sepulchre's, Thomas-Court, and Donore above excepted, into ſuch houſe or houſes, within the limits of the circular road aforeſaid, in each caſe reſpectively.

Owners of houſes within circular road, except as herein, to provide ferule branches, &c. except as herein.

II. And be it enacted by the authority aforeſaid, That all and every houſe and houſes, and all and every brewer, maltſter, diſtiller, ſugar-baker, tanner, ſkinner, dyer, and every other perſon or perſons who ſhall make uſe of the ſaid water in the ſaid ſeveral trades, occupations, or manufactures within the limits of this act, ſhall pay to the ſaid lord mayor, ſheriffs, commons, and citizens of the city of Dublin, or to the officers or collectors, by them authorized and appointed, the ſeveral ſums rated by the ſaid act of the nineteenth and twentieth years of his preſent Majeſty, and ſhall and may be liable to be valued, and the rate to be levied in manner as directed by the ſaid act, and ſhall have the benefit of all proviſions in and by the ſaid act to all intents and purpoſes, as if they were particularly mentioned and comprehended therein.

Brewers, maltſters, &c. to pay the lord mayor, &c. the ſeveral ſums rated by 19 & 20 G. 3. c. 13.

III. And whereas the fountains and conduits, which have been erected in different parts of this city, for the uſe of the poor, by the directors and commiſſioners for paving, cleanſing, and lighting the ſtreets of Dublin, by virtue of the powers veſted in them, have been found to be not only extremely beneficial to the poor, but conducive to the general health of the inhabitants, and to the ornament of the metropolis: and whereas the ſaid directors and commiſſioners have been prevented from extending more univerſally the ſaid benefits, throughout their juriſdictions for want of the neceſſary and conſtant ſupply of water, and in order the more effectually to carry into execution the ſaid purpoſes, have propoſed to

A. D. 1788. Chap. 50.

the corporation of the city of Dublin, that the ſaid directors and commiſſioners, and their ſucceſſors ſhall pay the ſaid corporation the ſum of one hundred and fifty pounds *per annum*, to commence from the twenty-ninth of September, one thouſand ſeven hundred and eighty-ſeven, the better to enable the ſaid corporation of the city, to extend their mains and works for the ſupply of water, to the fountains or conduits, which are to be erected by the ſaid directors and commiſſioners, or their ſucceſſors, in ſuch places as they ſhall think proper, provided they ſhall be empowered by parliament ſo to do, which propoſal the ſaid corporation of the city of Dublin have agreed to accept: be it enacted by the authority aforeſaid, That the ſaid agreements and every part thereof, ſhall be, and is hereby ratified and confirmed, and that the ſaid directors and commiſſioners may, out of the funds veſted in them, pay to the corporation of the ſaid city of Dublin, the ſaid ſum of one hundred and fifty pounds, in one or more payments in every year, for ever hereafter from the time herein before mentioned.

Directors to pay 150l. per annum to corporation of city of Dublin, for extending their water works, if empowered by parliament,

directors may pay corporation out of their funds.

IV. And be it further enacted by the authority aforeſaid, That all and every clauſe, proviſions, and regulations of the act paſſed in the ſixth year of the reign of his late Majeſty King George the Firſt, entitled, *An act for cleanſing and repairing the water courſe leading from the river Dodder to the city of Dublin, and to prevent the diverting and corrupting the water therein*, and all emoluments, powers, privileges, and remedies thereby veſted in, and given to the ſaid corporation of the city of Dublin, and all perſons acting under their authority, and all and every the clauſe and clauſes, regulations, and proviſions of the aforeſaid acts of the fifteenth and ſixteenth, and of the nineteenth and twentieth years of the reign of his preſent Majeſty King George the third, and all emoluments, powers, privileges, and remedies thereby veſted and given to the ſaid corporation of the city of Dublin, and all perſons acting in the premiſſes, under their authority, ſo far as ſaid ſeveral acts are not altered or varied hereby, ſhall be and remain in full force, as fully as if this act had not been made, and ſhall be taken to extend, and to be meant and intended to extend, not only within the limits and places comprized and ſpecified in ſaid acts reſpectively, but alſo within all places comprized within the circular road aforeſaid, ſave and except the liberties of Saint Sepulchre's, and of Thomas-Court, and Donore aforeſaid.

The 6th of G. 1. c. 16. the 15 & 16, c. 34. and 19 & 20 of G. 3. c. 13. in force, except where otherwiſe by this act,

and deemed to extend as herein.

V. And whereas in the conducting and conveying water from the city baſon aforeſaid, to divers places lying and being within the ſaid diſtrict and boundary of the circular road, it may be neceſſary

ceſſary that main-pipes ſhould be for that purpoſe carried and paſſed through parts of the liberties of Thomas Court and Donore: be it therefore enacted by the authority aforeſaid, That it ſhall and may be lawful to and for the ſaid lord mayor, ſheriffs, commons and citizens of the city of Dublin, and their ſucceſſors, and the officers employed by them, to carry, conduct, place, maintain and ſupport main-pipes through ſuch parts of the ſaid liberties of Thomas Court and Donore, as ſhall be neceſſary for the purpoſe aforeſaid, provided that in ſo doing, no hinderance, obſtruction, or damage ſhall be done to any other mains or pipes placed, or to be placed within the ſame, by the lords of the manor of the liberty of Thomas-Court and Donore for the time being, and provided that no ferules, branches, or pipes, ſhall be inſerted into the ſame within the ſaid liberties of Thomas-Court and Donore, ſave and except, that fire-plugs ſhall be placed through the ſame in like manner as in all other main-pipes through the limits aforeſaid, to be uſed, and to relieve in caſe of accidental fires only.

A. D. 1788. Chap. 50.

Lord mayor, &c. may carry water through ſuch parts of Thomas court, &c. as neceſſary,

provided injury be not done to lords of the manor, &c. as herein,

no exception as to fire plugs.

VI. Provided always, and be it enacted by the authority aforeſaid, That it ſhall and may be lawful for the ſaid lord mayor, ſheriffs, commons, and citizens of the city of Dublin, at any time on a petition from two-thirds of the inhabitants of any ſtreet or lane in the ſaid liberty of Saint Sepulchre's, to lay down pipes, and convey water to ſuch ſtreet or lane, and to enforce the payment on each houſe in ſaid ſtreet or lane of the ſame ſum for ſaid water as is chargeable by this act, on every houſe in the ſaid city of Dublin.

Pipes may be laid down in liberty of Saint Sepulchre's, on petition as herein, and payment enforced.

VII. And whereas many roads within the limits of the county of the city of Dublin, and liberties adjoining thereto, are at preſent narrow and cloſe, and require to be made in a ſtraighter direction, and greater breadth than the grand juries of the county of the city of Dublin are now allowed by law to preſent the ſame, to be widened to and for widening and amending the public roads, or for making new roads where neceſſary throughout the county of the ſaid city of Dublin: be it enacted by the authority aforeſaid, That it ſhall and may be lawful to and for the ſeveral grand juries, in and for the county of the ſaid city of Dublin, who ſhall be ſworn in the court of king's bench, in Eaſter and Michaelmas terms every year, to preſent any part of any road, leading to or from the ſaid city, within the limits of the county of the ſaid city, which is not of the breadth of forty feet in the clear, within the ditches, drains, and fences, to be widened to any breadth, not exceeding eighty feet, nor leſs than forty feet in the clear within the ditches, drains, and fences, and to alter and make ſhorter and ſtraighter

Grand juries for the county of city of Dublin, may preſent for roads leading to city within limits of ſaid county, not of the breadth of 40 feet, to be widened to 80 feet, and not leſs than 40, and may ſhorten roads,

ſtraighter any part of any road in the county of the ſaid city of Dublin, within the limits aforeſaid; and alſo to preſent any new road, or new roads, to be laid out and made in the place of any old road, or parts of any old road, leading from the ſaid city through any part of the county of the ſaid city of Dublin, and further to preſent all and every ſuch ſum and ſums of money, as ſhall appear neceſſary to be raiſed upon the ſaid county of the ſaid city, to be expended in widening ſuch old roads, or making ſuch new roads, and in paying any damages which may be adjudged to any traverſer, purſuant to the proviſoe herein after mentioned, and in paying wages to the overſeer or overſeers, after a rate not exceeding twelve pence in the pound for each pound preſented to be expended by ſuch overſeer.

and may preſent new roads, in place of old ones, and ſuch money as may appear neceſſary for purpoſes herein, overſeers to be paid after a rate of 1s. in the pound of money preſented.

VIII. Provided always, That no ſuch ſum of money ſhall be ſo preſented for any of the purpoſes aforeſaid, unleſs an affidavit or affidavits ſworn by two credible perſons who can read and write, ſtating that the ſaid ſum is a reaſonable charge, and that the work cannot be executed for a ſmaller ſum, according to the beſt of their judgment; and provided alſo, that no part of the money ſo preſented for any of the purpoſes aforeſaid, ſhall be paid by the treaſurer of the ſaid city of Dublin, until the affidavit of one or more of the overſeers appointed by the grand jury, who can read and write, and ſworn before one of the juſtices of his Majeſty's ſaid court of King's-bench, or the proper officer of the ſaid court, or any juſtice of the peace of the ſaid city of Dublin, for the expenditure of the ſaid money purſuant to the ſaid preſentment.

Money not to be preſented, unleſs affidavit made as herein,

money preſented not to be paid by treaſurer, unleſs affidavit made by overſeer as herein.

IX. And be it enacted by the authority aforeſaid, That it ſhall be lawful for any perſon or perſons, who ſhall think himſelf, herſelf, or themſelves aggrieved by any preſentment of any grand jury of the county of the ſaid city of Dublin, touching all or any of the matters aforeſaid, to enter one or more traverſe or traverſes in open court to ſuch preſentment, which traverſe or traverſes ſhall be tried immediately, or in the next term at the diſcretion of the judges of the ſaid court of King's-bench, or in caſe the ſaid judges ſhall think it proper, then ſuch traverſe ſhall be tried at the next commiſſion of oyer and terminer, to be held in and for the county of the ſaid city of Dublin, or adjournment thereof, unleſs good cauſe ſhall be ſhewn to the contrary.

Perſons aggrieved may enter traverſe,

when traverſe to be tried.

X. Provided always, That ſuch traverſe may be tried upon the entry of any preſentment in the crown book, and the traverſe taken thereto, without making up any record for that purpoſe, ſo that ſuch entry in the crown book of the ſaid court of King's-bench, or in the crown book of the clerk of the crown for the

Traverſe may be tried on entry of preſentment.

ſaid

ſaid commiſſion of oyer and terminer, or adjournment thereof, be ſufficient to common intent in ſubſtance, though it may be defective in point of form.

Jury to give verdict of what damages will accrue to perſon traverſing,

XI. And be it enacted, That the jury who ſhall try every ſuch traverſe, ſhall true verdict give, whether any and what damages will accrue thereby to ſuch perſon or perſons traverſing every ſuch preſentment, which verdict ſhall be concluſive to ſuch perſon or perſons, and upon the ſum ſo found for damages being paid to him, her, or them, or depoſited with the treaſurer of the county of the ſaid city of Dublin, or in the bank of Ireland, for his, her, or their uſe, it ſhall be lawful for the overſeer to proceed and execute the ſaid preſentment fully and effectually, purſuant to the true intent and meaning thereof, without any interruption from ſuch traverſe or traverſers, and it ſhall be lawful for the grand jury to preſent the ſum ſo found for damages to be raiſed on the county of the ſaid city of Dublin, in ſuch manner and form as money has been heretofore raiſed in the county of the ſaid city under grand jury preſentments, and alſo to preſent any old road, or any part thereof to be ſtopped up, when any new road to anſwer the purpoſe of the old one hath been made, or ſhall be made, except ſuch old roads concerning which ſuits are now depending either at law or equity.

when damages awarded, paid or ſecured, preſentment may be executed,

grand jury may preſent damages,

and old road to be ſtopped up,

except diſputed.

XII. And be it enacted by the authority aforeſaid, That this act ſhall be deemed a public act, and judicially taken notice of as ſuch by all judges, juſtices, and other perſons, without ſpecially pleading the ſame.

A public act.

[1]

THE TWENTY-NINTH YEAR OF GEORGE III.

CHAP. I.

An Act for granting unto His Majesty, His Heirs and Successors, an additional Duty on Wines, Hides, Beer, Ale, and other Goods and Merchandizes therein mentioned, and for prohibiting the Importation of all Gold and Silver Lace, except of the Manufacture of Great Britain; and of all Cambricks, Lawns, and Glass, except the Manufacture of Great Britain, and France, and the French Dominions in Europe, and of all Hops, except of the Growth of Great Britain, and the British Plantations.

A. D. 1789.

WE your Majesty's most dutiful and loyal subjects the commons of Ireland, in Parliament assembled, having a full sense of your royal care for the prosperity of all your subjects, and well knowing that the security of this realm, and the continuance of the many blessings we enjoy under your Majesty's mild and auspicious reign, depend upon the support of your Majesty's government: and whereas twelve thousand effective men, commission and non-commission officers included, are necessary to be maintained within this kingdom for its defence: be it enacted by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal and commons in this present Parliament assembled,

A. D. 1789. Chap. 1.

aſſembled, and by the authority of the ſame, That three thouſand two hundred and thirty-two men, commiſſion and non-commiſſion officers included, be maintained from the thirty-firſt day of March, one thouſand ſeven hundred and eighty-nine, to the firſt day of June, one thouſand ſeven hundred and eighty-nine inclusive, ſo as that the forces on the eſtabliſhment of this kingdom may amount to fifteen thouſand two hundred and thirty-two effective men, commiſſion and non-commiſſion officers included.

II. And in order to enable your Majeſty to carry into execution your Majeſty's intentions, and determined reſolution, ſignified to us by his excellency the then lord viſcount Townſend, late lord lieutenant of this kingdom, by your Majeſty's command, to keep within this kingdom for the neceſſary defence of the ſame, twelve thouſand effective men, commiſſion and non-commiſſion officers included, at all times, unleſs in caſes of invaſion or rebellion in Great Britain, and to defray the other neceſſary expences of your Majeſty's government; be it enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, until the twenty-fifth day of May, which ſhall be in the year one thouſand ſeven hundred and eighty-nine, and no longer, there ſhall be throughout your Majeſty's kingdom of Ireland, granted, raiſed, collected, levied, and paid to your Majeſty, your heirs and ſucceſſors, the ſeveral rates, additional and other duties and impoſitions, herein after mentioned, that is to ſay, for and upon the ſeveral articles herein after mentioned, which ſhall be imported into this kingdom during the time aforeſaid, the following duties reſpectively; to wit, for and upon all beer, ale, and porter, except of the produce or manufacture of France, or of the French dominions in Europe, a duty of four ſhillings and one penny for every thirty-two gallons thereof, and ſo in proportion for any greater or leſs quantity; for and upon every pound of green tea, a duty of ſix pence; and for and upon every pound of black bohea, or other tea, a duty of four pence; and if the ſame ſhall have been purchaſed at the Eaſt India company's ſales in London for an higher price than four ſhillings Britiſh per pound, then a further additional duty after the rate of one penny per pound weight for every ſix pence Britiſh that ſhall be paid for the ſame, over and above the ſum of four ſhillings Britiſh at ſuch ſales, the price thereof to be inſerted in the cockets, and to be further aſcertained by a reference to the ſale books of the Eaſt India company; copies whereof, or of ſuch parts thereof as ſhall relate to the tea ſo imported, atteſted by the principal accountant, or deputy accountant for the time being, of the Eaſt India company, the commiſſioners of the revenue are required to procure from time to time for the purpoſes above mentioned; and which copies being verified by affidavit made before the lord mayor of London, for the time being, and being atteſted by a notary publick at the city of London, ſhall without further proof either of the ſaid affidavit, or of the ſaid copies, be admitted as evidence in all ſuits commenced or ariſing upon this act; for and upon all chintzes, callicoes, and muſlins, of the manufacture of China, Perſia, and the Eaſt Indies, an additional duty of ſix pence per yard; for and upon all callicoes and muſlins, except of the manufacture of France, or of the French dominions in Europe, a further additional duty of ſix pence per yard; for and upon every yard of all ſorts of ſilks and ſtuffs made and manufactured in China, Perſia, or the Eaſt Indies, an additional duty of one ſhilling and ſix pence; for and upon every pound weight of all velvets or manufactures made of or mixed with ſilk, except thoſe of Great Britain, China, Perſia, and the Eaſt Indies, an additional duty of four pounds ſterling; for and upon every pound weight of chocolate and cocoa nuts an additional duty of three pence; for and upon every yard of foreign ſtuffs called romalls, and of all manufactures made of cotton, or of cotton and linen mixed, as well muſlins as others, whether plain, printed, or ſtained, except of the

manufacture of Great Britain, or France, or of the French dominions in Europe, an additional duty of six pence; for and upon all damask toweling, napkins, or cloths made of flax or hemp, not being of the manufacture of Great Britain, France, or of the French dominions in Europe, an additional duty of six pence by the yard, if the same be one yard wide or under, and of one shilling per yard, if the same be above one yard, and under two yards wide, and of two shillings per yard, if the same be two yards wide or more; for and upon every pound weight of hops, an additional duty of one penny halfpenny; for and upon all vinegar of the manufacture of Great Britain, an additional duty of fifteen shillings per ton; and for and upon all other vinegar, an additional duty of five pounds six shillings per ton; for and upon all china, earthen, japanned, or lacquered ware, as valued or rated for custom, by the book of rates, an additional duty of five pounds *per centum*; for and upon the several goods and merchandizes, not being of the growth, produce or manufacture of Great Britain, herein after named, as the same now stand rated for custom, in the book of rates, or if unrated, as the same shall be valued upon the oath of the importer, a further additional duty of ten pounds *per centum*, over and above all other duties payable for the same, *videlicet*, apparel, apples, bacon, hams, beads of glass, chocolate, cocoa nuts, cork, capers, cloves, currants, chesnuts, wallnuts, small nuts, bugles, hulled, or pearled barley, artificial flowers, milinary ware, fans, chip and straw hats, anchovies, sturgeon, pins, wrought ivory, olives, onions, prints and pictures, mace, nutmegs, wrought incle, drugs, not being for dyer's use, elephant's teeth, furs, all lacquered, japanned, gilt, painted, bronzed, and enamelled ware, gloves of all sorts, almonds, anniseeds, cinnamon, liquorice, pepper, piamento, prunes, raisins, rice, saffron, succards, succus liquoritiæ, needles, thimbles, outnal threads, sisters threads, whited brown, and all other threads, haberdashery, china, and earthen ware, hardware, toys, mermits, iron pots, sciffars, snuffs, tiles, shot, laces of cotton, thread, worsted or silk, groceries of all kinds (except sugars) oranges and lemons, lime juice, lemon juice, orange juice, not being for dyer's use, tape, foreign linens, and all manufactures of flax and hemp; except the following articles, being of the growth, produce, or manufacture of France, or of the French dominions in Europe, *videlicet*, apparel made of wool, cotton, or linen, glass and glass ware, gauzes, and millinary wares, earthen ware, porcelain, and pottery, hardware, cutlery, cabinet ware, and turnery, manufactures of iron, steel, copper, and brass, and all linens made of flax and hemp; for and upon every ream of paper, not being of the manufacture of Great Britain, except brown, blue, and pressing paper, an additional duty of one shilling; for and upon all herrings, except British herrings, a duty of ten shillings per barrel, containing thirty-two gallons, and so in proportion for a greater or less quantity; and for and upon all playing cards an additional duty of one shilling per pack; for and upon every gallon of linseed oil, an additional duty of six pence, and so in proportion for a greater or less quantity; for and upon all iron wire not being of the manufacture of Great Britain or France; or the French dominions in Europe, an additional duty after the rate of two pounds ten shillings for every one hundred pounds weight thereof; for and upon all gun-powder, not being of British manufacture, which shall be imported into this kingdom during the time aforesaid, a duty after the rate of forty shillings for every one hundred pounds weight thereof; for and upon all treacle which shall be imported into this kingdom during the time aforesaid, an additional duty after the rate of twenty shillings for every hundred weight thereof; and for and upon all oil of turpentine, or spirits of turpentine, a duty of one penny farthing for every pound weight thereof, and so in proportion for any greater or less quantity; and for and upon all rosin, if of the product of any of the dominions or plantations belonging to your Majesty, a duty of one

A. D. 1789. Chap. 1.

ſhilling and ſeven pence halfpenny for every one hundred weight, and if not of the product of any of the dominions or plantations belonging to your Majeſty, and imported in ſhips built and navigated according to law, a duty of two ſhillings and five pence farthing for every one hundred weight, and if imported in any foreign built ſhip or veſſel, a duty of two ſhillings and ſix pence farthing for every one hundred pounds weight, and ſo in proportion for any greater or leſs quantity, which laſt mentioned duties on oil, or ſpirits of turpentine, and roſin, ſhall be in lieu of any other duties payable by any law now of force in this kingdom on the importation thereof, and for and upon the ſeveral articles herein after mentioned, which ſhall be exported from this kingdom during the time aforeſaid, the following duties reſpectively; for and upon every raw and untanned hide exported to any other place than Great Britain, an additional duty of ſix pence; for and upon every ton of ſoap-boiler's waſte and manure, a duty of ten ſhillings, and ſo in proportion for any greater or leſs quantity; for and upon every ton of linen rags, an additional duty of three pounds per ton, and ſo in proportion for any greater or leſs quantity.

III. And be it enacted, That the ſeveral duties hereby impoſed on beer, ale, porter, and teas, to be imported into this kingdom, ſhall be in lieu and full ſatisfaction of all cuſtom, exciſe, and other duties payable to your Majeſty for the ſame, by any act or acts of Parliament heretofore made in this kingdom.

IV. And be it enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, until the twenty-fifth day of May, one thouſand ſeven hundred and eighty-nine incluſive, and no longer, there ſhall be throughout your kingdom of Ireland, granted, raiſed, levied, and paid to your Majeſty, your heirs and ſucceſſors, the ſeveral rates, additional and other duties and impoſitions herein after mentioned, that is to ſay, for and upon every thirty-two gallons of beer or ale brewed within this kingdom by any common brewer, or in his veſſels, or by any other perſon or perſons who doth, or do, or ſhall ſell or tap out beer or ale publickly or privately, every ſuch gallon to contain two hundred and ſeventy-two cubical inches, and one fourth part of a cubical inch, an additional duty of two ſhillings, if above the price of ſix ſhillings the barrel, and of four pence if of the price of ſix ſhillings the barrel or under; the ſame to be paid by the common brewer, or by ſuch other perſon or perſons reſpectively, who ſhall brew, ſell, or tap out the ſame, and ſo proportionably for any greater or leſs quantities.

V. And be it enacted, That all duties of cuſtom inwards, import exciſe, and additional duties which have been, or ſhall or may be impoſed on goods, wares, and merchandizes imported into this kingdom, between the twenty-fifth day of March, one thouſand ſeven hundred and eighty nine, and the twenty-fifth day of May, one thouſand ſeven hundred and eighty-nine incluſive; and alſo the ſeveral duties hereby impoſed on any goods, wares, or merchandizes imported during the time aforeſaid, ſhall be paid down in ready money net, without any diſcount or allowance whatſoever for prompt payment, or otherwiſe, except ſuch allowances as have been uſually made for leakage, or ſhall be mentioned and provided in reſpect of tobacco's, or any other article, by any act or acts to be paſſed this ſeſſion of Parliament.

VI. And be it enacted, That there ſhall be granted, collected, levied, and paid to your Majeſty, your heirs and ſucceſſors, for and upon all goods, wares, and merchandizes, which ſhall be imported into this kingdom, during the time aforeſaid, by any perſon being a retailer or conſumer, in ready money net, without any diſcount or allowance, an additional duty after the rate of ſix pounds *per centum*, on the duties payable thereon reſpectively, over and above the full amount

of

of ſuch duties, except ſugars, and except the following articles, being of the growth, produce, or manufacture of France, or of the French dominions in Europe, viz. beer, hardware, cutlery, cabinet ware, and turnery, manufactures of iron, ſteel, copper, and braſs, cottons, woollen, knit and wove hoſiery, cambricks, and lawns, linens made of flax and hemp, ſadlery, gauzes, millinary made of muſlin, lawn, cambrick, or gauze, porcelain, earthen ware and pottery, glaſs, and glaſs ware.

VII. And be it enacted, That an allowance, after the rate of ten pounds *per centum*, ſhall be made for the weight of every bag or pocket, in which hops ſhall be imported into this kingdom during the time aforeſaid, for the tare of the ſaid bag or pocket; any uſage to the contrary notwithſtanding.

VIII. And be it enacted, That all and every the ſeveral and reſpective additional duties, rates, and impoſitions hereby granted, ſhall be raiſed, anſwered, levied, and paid unto your Majeſty, your heirs and ſucceſſors, during the time aforeſaid, over and above all other duties payable by virtue of an act made in this kingdom in the fourteenth and fifteenth years of the reign of his late Majeſty Charles the ſecond, entitled, *An act for the ſettling of the exciſe or new impoſt upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted*; or by one other act made in the fourteenth and fifteenth years of the reign of his ſaid late Majeſty, entitled, *An act for ſettling the ſubſidy of poundage, and granting a ſubſidy of tonnage, and other ſums of money unto his royal Majeſty, his heirs and ſucceſſors, the ſame to be paid upon merchandizes imported and exported into, or out of the kingdom of Ireland, according to the book of rates thereunto annexed*; except where it is otherwiſe herein particularly provided and enacted.

IX. And be it enacted, That the ſix pence *per* pound, and all other fees which ſhall, or may be payable to the vice-treaſurer or vice-treaſurers, receiver, or paymaſter general, clerk of the pells, or any other officer or officers of this kingdom, upon iſſuing or payment of any ſum or ſums of money which ſhall or may ariſe out of, or ſhall or may be received for, or on account of the ſeveral duties and aids hereby granted to your Majeſty, ſhall be applied by the ſaid vice-treaſurer or vice-treaſurers, receiver, or paymaſter general reſpectively, for the uſe of your Majeſty, your heirs and ſucceſſors, in aid and addition to the duties hereby granted, and ſhall be duly accounted for by him or them.

X. And be it enacted, That a ſeparate account ſhall be kept of all increaſe of duties, aids, or taxes, which ſhall or may accrue by means of the diſcounts and allowances for prompt payment of the import exciſe and allowance of five pounds *per centum*, on payment of cuſtoms inwards, being hereby enacted to ceaſe; and that ſuch increaſe ſhall be applied for the uſe of your Majeſty, your heirs and ſucceſſors, in aid and addition to the duties hereby granted.

XI. Provided always, and be it enacted, That if any of the goods and merchandizes herein before mentioned, upon which the ſaid duties, additional duties, and further additional duties, hereby granted, are charged upon the importation thereof, ſhall after payment thereof, be again exported, except herrings, by any merchant or merchants within three years after the importation thereof, and if due proof be firſt made by certificate from the proper officer of the due entry and payment of the ſaid duties, additional duties and further additional duties hereby granted, and that all other requiſites have been performed which are by law required to be performed in thoſe caſes, where the duties of exciſe are to be repaid, by virtue of the before mentioned act, entitled, *An act for the ſettling of the exciſe, or new impoſt upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted*, that then the ſaid duties, additional duties, and further additional duties hereby impoſed ſhall without any delay or reward be repaid unto

A. D. 1789. Chap. 1.

ſuch merchant, or merchants ſo exporting the ſame, within one month after demand thereof, any thing herein contained to the contrary notwithſtanding, except in ſuch caſes where it is, or ſhall be otherwiſe provided for by any act to be paſſed this ſeſſion of Parliament.

XII. And be it further enacted, That the additional rates and duties hereby granted and impoſed on chocolate and cocoa nuts, and all monies ariſing thereby, ſhall be paid to the truſtees appointed for the management of the hempen and flaxen manufactures of this kingdom, to be by them applied to encourage and ſupport the ſaid manufactures, and the trade thereof in this kingdom: and that the ſaid additional duties on raw and untanned hides, and the ſaid additional duty on linſeed oil imported, and all money ariſing thereby, ſhall be paid to the ſaid truſtees, to be by them applied towards the encouraging the raiſing of flax ſeed in this kingdom: and that ſo much of the produce of all the ſaid duties ariſing upon teas, as ſhall amount to the ſum of ſeven thouſand three hundred pounds, ſhall be placed to the account of your Majeſty's hereditary revenue; and that the ſurplus of the produce of the ſaid duties on teas ſhall be applied for the ſupport of your Majeſty's government as aforeſaid.

XIII. And be it enacted, That all duties paid to, and all ſums granted to the truſtees of the linen and hempen manufactures ſhall be exempted from the payment of all fees.

XIV. And be it enacted, That the ſaid duty of ten ſhillings per barrel hereby granted and impoſed upon all herrings imported into this kingdom, except Britiſh herrings, ſhall be applied to encourage the fiſheries of this kingdom, in ſuch manner as ſhall be directed by Parliament.

XV. And be it enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, the ſeveral ſums granted by this act, or any other acts of Parliament now in force in this kingdom, and appropriated to encourage the raiſing ſufficient quantities of flax-ſeed and hemp in this kingdom, and for the encouragement of the hempen and flaxen manufactures in the provinces of Leinſter, Munſter, and Connaught, ſhall be applied to ſuch purpoſes only, and no other; and that a ſeparate and diſtinct account ſhall be kept by the proper officer of the application thereof, and be laid before Parliament.

XVI. And be it enacted, That where any perſon ſhall import crude brimſtone, or ſalt petre, and ſhall make uſe of the ſame in extracting therefrom oil of vitriol or aquafortis, ſuch perſon ſhall be entitled to receive, and the collector of the port or diſtrict within which ſuch crude brimſtone and ſalt petre ſhall have been imported, ſhall repay to ſuch perſon all ſuch duties as have been paid by him on the importation thereof, on his making it appear by affidavit or affirmation to ſuch collector, that ſuch crude brimſtone and ſalt petre have been uſed in making vitriol or aquafortis.

XVII. And be it enacted, That no cambricks, lawns, or glaſs whatſoever, except of the manufacture of Great Britain, or of the European dominions of France, nor any gold or ſilver lace, except of the manufacture of Great Britain, nor any hops, except of the growth of Great Britain, or of the Britiſh colonies in America, or of the Weſt Indies, ſhall from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, be imported into this kingdom in any ſhip or veſſel whatſoever, under the penalty of the forfeiture of all ſuch lace, cambricks, and lawns, and hops and glaſs, and treble the value thereof, and of the forfeiture of the ſhip or veſſel in which the ſame ſhall be imported, with all her guns, tackle, furniture, ammunition, and apparel.

XVIII. And be it enacted, That all and every the ſeveral and reſpective duties, rates, and impoſitions, hereby granted, and all penalties and forfeitures, hereby

impoſed, and not otherwiſe herein ſpecially provided for, ſhall be raiſed, anſwered, levied, collected, and paid unto your Majeſty, your heirs and ſucceſſors, during the time aforeſaid, in like manner, except as to bonding the ſaid duties, or any diſcount for prompt payment, and by ſuch ways, means, and methods, and by ſuch rules and directions, and under ſuch penalties and forfeitures, and with ſuch powers as are appointed, directed, and expreſſed for the raiſing, anſwering, collecting, and paying of duties in and by the ſaid act made in this kingdom in the fourteenth and fifteenth years of the reign of his ſaid Majeſty Charles the ſecond, entitled, *An act for the ſettling of the exciſe or new impoſt upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted*, or by any law now of force relating to the revenue of exciſe in this kingdom, as fully and effectually to all intents and purpoſes, as if the ſame were particularly mentioned, expreſſed, and enacted again in this act, with the like remedy of appeal to and for the party aggrieved, as in and by the act of exciſe, or any other law or laws now in being relating to the duties of exciſe is provided.

XIX. And be it further enacted, That a ſeparate and diſtinct account ſhall be kept by the proper officer or officers, of the ſeveral ſums ariſing from the aforeſaid ſeveral aids and taxes hereby granted as aforeſaid; and that the commiſſioners of your Majeſty's revenue ſhall return the weekly abſtracts of their ſeveral collectors to the accountant general, and that the accountant general ſhall return a ſeparate account of the aforeſaid ſums ariſing from the ſaid aids, duties, and taxes hereby granted to the vice-treaſurer or vice-treaſurers, his or their deputy or deputies; and that every collector or receiver do take a ſeparate receipt for the ſame when paid into your Majeſty's treaſury; which receipt the ſaid vice-treaſurer or vice-treaſurers, his or their deputy or deputies, is and are hereby required to give accordingly.

XX. And be it enacted, That the ſeveral ſums herein after mentioned, be paid out of the ſeveral duties and aids granted to your Majeſty, by this preſent act, or by any other act or acts granting aids to your Majeſty in this ſeſſion of Parliament applicable to the ſame, to the perſons and for the purpoſes herein after mentioned; that is to ſay, the ſum of twenty thouſand pounds to your Majeſty for the cloathing, arming, and maintaining a militia in this kingdom for one year from the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, to the twenty-fifth day of March, one thouſand ſeven hundred and ninety, to be applied in ſuch manner as Parliament ſhall hereafter direct; the ſum of four thouſand pounds to the right honourable the ſpeaker of the houſe of commons, to enable him to maintain the ſtate and dignity of his office; the ſum of ten thouſand pounds for one year, ending the twenty-fifth day of March, one thouſand ſeven hundred and ninety, to the truſtees for encouraging the hempen and flaxen manufactures in this kingdom, to be by them applied in ſuch manner as ſhall appear to them to be moſt conducive to promote the ſaid manufactures; the ſaid ſum of ten thouſand pounds being given to them in the place and ſtead of a like ſum heretofore appropriated to be paid to them out of the firſt produce of the duties on teas; the ſum of five hundred and forty pounds to Edward Cooke, eſquire, clerk of this houſe, as a reward for his attendance and ſervice this ſeſſion of Parliament; the ſum of three hundred and fifty pounds to Benjamin Higgins, clerk aſſiſtant, as a reward for his attendance and ſervice this ſeſſion of Parliament; the ſum of three hundred and twenty pounds to James Corry, clerk of the journals and records, as a reward for his attendance and ſervice this ſeſſion of Parliament; the ſum of one hundred and forty pounds to Dawſon Ellis, clerk of the engroſſments, as a reward for his attendance and ſervice this ſeſſion of Parliament; the ſum of five hundred pounds to George Frederick Winſtantly and Jonathan Rogers, the clerks attending the ſelect and other committees, as a

A. D. 1789. Chap. 1.

reward for their attendance and ſervice this ſeſſion of Parliament, to be equally divided between them; the ſum of ſix hundred and ſeventy pounds to Dixie Coddington, ſerjeant at arms, as a reward for his attendance and ſervice this ſeſſion of Parliament; the ſum of ſeventy pounds to Laurenzo Senſi, as a reward for his trouble and attendance in delivering the votes to the members this ſeſſion of Parliament; the ſum of two hundred pounds to James M'Cowen and Henry Holmes, door-keepers to this houſe, as a reward for their attendance and ſervice this ſeſſion of Parliament, to be equally divided between them; the ſum of ſeven hundred pounds to the ſpeaker, to be by him divided among the back door-keepers and meſſengers attending this houſe, being twenty in number, and the other attendants, in ſuch manner as he ſhall direct; the ſum of one hundred and forty pounds to Thomas L'Eſtrange, for his extraordinary care and trouble in attending this houſe as aſſiſtant ſerjeant at arms; the ſum of two hundred pounds to Edward Cooke, eſquire, for his trouble and expence in preparing copies, ſuperintending the printing, and making an index to the twenty-fifth volume of the journals of this houſe; the ſum of one hundred and ſixty-eight pounds to James King and Abraham Bradley King, for printing the publick accounts laid before the houſe this ſeſſion of Parliament; the ſum of five hundred pounds to the ſpeaker of this houſe, to be applied by him in the manner directed by this houſe, with reſpect to a ſimilar ſum granted in the laſt ſeſſion of Parliament for the better arrangement of buſineſs in the clerks offices; the ſum of three hundred and forty pounds to Thomas Burgh, eſquire, accountant general, as a reward for his expence in preparing and ſtating the publick accounts of the nation, laid before this houſe this ſeſſion of Parliment, the ſum of eight hundred pounds to John Fydd, eſquire, in conſideration of his extraordinary attendance, care, and expence in the office of paymaſter of corn premiums, the ſum of two hundred pounds to Henry Gore, eſquire, examinator of cuſtoms, as a reward for his expence and trouble in preparing and making out the account of the imports and exports for one year, ending the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, purſuant to the order of this houſe; the ſum of ſeventy pounds to Henry Smyth, deputy paymaſter of corn premiums, for his extraordinary trouble and expence in preparing accounts by him laid before this houſe for one year, ending at Midſummer, one thouſand ſeven hundred and eighty-eight; the ſum of two hundred pounds to Paul Le Bas, examinator of corn premiums, on account of the great increaſe of his trouble in examining and keeping accounts of ſaid premiums, and for his expences in payment of clerks in the year ending at Lady-Day, one thouſand ſeven hundred and eighty-eight; the ſum of one hundred and forty pounds to John Smart, deputy accountant general, for his extraordinary trouble this ſeſſion of Parliament, and ſuperintending the printing of the publick accounts; the ſum of one hundred and forty pounds to Anthony Ferguſon, aſſiſtant examinator or cuſtoms, for his extraordinary trouble in making up the ſeveral accounts by him laid before this houſe this ſeſſion of Parliament; the ſum of one hundred and forty pounds to John Swan, examinator of exciſe, for his extraordinary trouble and expence in preparing accounts for this houſe; the ſum of eight hundred and ſeventy-eight pounds eight ſhillings and one penny, to James King and Abraham Bradley King, printers to this houſe, for printing and binding five hundred copies of the twenty-fifth volume of the journals, for the uſe of the members of this houſe; the ſum of eighty pounds to Elizabeth Malley, for the additional expences incurred by her in the articles of coal and candle, which ſhe is obliged to furniſh in the new buildings, in the interval between this and the next ſeſſion of Parliament; the ſum of three thouſand pounds to the provoſt, fellows, and ſcholars of the college of the holy and undivided trinity of Queen Elizabeth, near Dublin, for the purpoſe of carrying on the ſquare in the ſaid college,

college, called the Parliament-Square, agreeably to the terms ſet forth in their petition, preſented to this houſe in a former ſeſſion of Parliament, and the ſum of forty-eight thouſand eight hundred and ſeventy-three pounds to be applied in ſuch manner as Parliament ſhall direct, for the advancement of fiſheries, trade, and manufactures, and the maintenance of hoſpitals, charities, publick inſtitutions, and the further improvement of this kingdom, by building churches, and other publick works. A. D. 1789.

CHAP. II.

An Act for granting to His Majeſty, the ſeveral Aids, Duties, Rates, Impoſitions and Taxes therein particularly expreſſed, to be applied to the Payment of the Intereſt of the Principal Sums therein provided for, and towards the Diſcharge of the ſaid Principal Sums, in ſuch Manner as therein is directed; and for ſuch other Purpoſes as are therein mentioned.

WHEREAS by an act of Parliament made and paſſed in the twenty-eighth year of your Majeſty's reign, entitled, *An act for granting to his Majeſty, the ſeveral aids, duties, rates, impoſitions and taxes therein particularly expreſſed, to be applied to the payment of the intereſt of the ſums therein provided for, and towards the diſcharge of the ſaid principal ſums in ſuch manner as therein is directed, and for ſuch other purpoſes as are therein mentioned;* ſeveral aids and additional duties were granted to your Majeſty, your heirs and ſucceſſors, from the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, to the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine incluſive, to pay an intereſt for the ſeveral ſums in the ſaid recited act particularly mentioned, or ſo much thereof as ſhould remain unpaid on the twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, to the perſon or perſons who lent the ſame, his, her, or their executors, adminiſtrators, or aſſigns, at the reſpective rates therein particularly mentioned, to commence from the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty-eight, without any fee or charge, and free from all deductions, defalcations, and abatements whatſoever, until ſuch times as they ſhould be reſpectively paid their principal money at one entire payment, and alſo to pay the ſeveral annuities and charges therein mentioned: and whereas in purſuance of and by virtue of certain powers in the ſaid recited act contained, a ſum of four hundred thouſand pounds, part of the ſum of nine hundred and eighteen thouſand two hundred and forty pounds, in the ſaid act mentioned, hath been raiſed, for which ſum debentures, bearing an intereſt at the rate of three pounds ten ſhillings *per centum per annum*, have been, and are to be iſſued on or before the twenty-fourth day of June, one thouſand ſeven hundred and eighty-nine, and which ſum is ſtill outſtanding and unpaid, and hath been, or is to be applied in paying off a like ſum theretofore raiſed on debentures carrying an intereſt at the rate of four pounds *per centum per annum*: and whereas it was in and by the ſaid recited act, recited, "That the treaſury bills which had theretofore iſſued for the ſum of one hundred and thirty-eight thouſand nine hundred pounds, which was raiſed to replace a like ſum due by treaſury bills which were paid off on the twenty-fourth day of June, one thouſand ſeven hundred and eighty-four, were, if not paid off on or before the twenty-

fourth day of June, one thouſand ſeven hundred and eighty-eight, to be received, taken, and be current to any receiver or collector in this kingdom, of the cuſtoms, exciſe, or any revenue, aid, or tax in this kingdom, for or in ſatisfaction of any cuſtom, exciſe, revenue, aid, or tax then due, or thereafter to become due or payable to your Majeſty, your heirs or ſucceſſors, and to be taken, paſs, and be current at the receipt of your Majeſty's exchequer from every ſuch receiver or collector, for and in reſpect of the cuſtoms, exciſe, or any revenue, aid, or tax by him collected or received on or after the ſaid day:" and that the treaſury bills which had theretofore iſſued for the ſum of one hundred thouſand pounds, were, if not paid off on or before the twenty-ninth day of September, one thouſand ſeven hundred and eighty-eight, to be received, taken, and be current to any receiver or collector in this kingdom, of the cuſtoms, exciſe, or any revenue, aid, or tax in this kingdom, for, or in ſatisfaction of any cuſtom, exciſe, revenue, aid, or tax then due, or thereafter to become due, or payable to your Majeſty, your heirs or ſucceſſors, and to be taken, paſs, and be current at the receipt of your Majeſty's exchequer, from every ſuch receiver or collector, for and in reſpect of the cuſtoms, exciſe, or any revenue, aid, or tax by him collected or received on or after the ſaid day: and whereas by virtue of certain other powers in the ſaid recited act contained, a ſum of one hundred and thirty-eight thouſand nine hundred pounds was raiſed and paid into your Majeſty's treaſury, for replacing the aforeſaid like ſum of one hundred and thirty-eight thouſand nine hundred pounds ſo due by the aforeſaid treaſury bills, which were paid off and diſcharged on the twenty-fourth day of June, one thouſand ſeven hundred and eighty-eight, and new treaſury bills to the amount of one hundred and thirty-eight thouſand nine hundred pounds, bearing an intereſt at the rate of two pence halfpenny by the day for each one hundred pounds, from the twenty-fourth day of June, one thouſand ſeven hundred and eighty-eight, have been iſſued to the perſons who paid in the ſaid ſum, which treaſury bills are ſtill outſtanding and unpaid, and part of ſuch treaſury bills amounting to one hundred thouſand pounds, are to paſs current to any receiver or collector in this kingdom on or after the twenty-fourth day of June, one thouſand ſeven hundred and ninety-two, and the remainder of the ſaid treaſury bills, amounting to thirty-eight thouſand nine hundred pounds, are to paſs current to any receiver or collector in this kingdom, on or after the twenty-fourth day of June, one thouſand ſeven hundred and ninety-four, and by virtue of the ſaid powers, a further ſum of one hundred thouſand pounds, was raiſed and paid into your Majeſty's treaſury, to replace the aforeſaid like ſum of one hundred thouſand pounds ſo due by the aforeſaid treaſury bills, which were paid off and diſcharged on the twenty-ninth day of September, one thouſand ſeven hundred and eighty-eight, and new treaſury bills to the amount of one hundred thouſand pounds, bearing an intereſt at the rate of two pence halfpenny by the day for each one hundred pounds, from the twenty-ninth day of September, one thouſand ſeven hundred and eighty-eight, have been iſſued to the perſons who paid in the ſaid ſum, which treaſury bills are ſtill outſtanding and unpaid, and are to paſs current to any receiver or collector in this kingdom, on or after the twenty-fourth day of June, one thouſand ſeven hundred and ninety-three: and whereas the aids and duties granted to your Majeſty in and by the ſaid recited act of the twenty-eighth year of your Majeſty's reign, have not proved ſufficient to pay and diſcharge the ſeveral principal ſums therein and herein before mentioned, and the intereſt of the ſame reſpectively, and the ſeveral annuities therein alſo mentioned: and whereas it is neceſſary to provide for the payment of the ſeveral principal ſums at any time or times heretofore borrowed upon or ſecured by debentures or treaſury bills, which ſhall remain unpaid on the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine,

nine, together with the intereſt thereof, and alſo to provide for the payment of the ſeveral life annuities heretofore granted upon the reſpective ſums of two hundred and ſixty-five thouſand pounds, one hundred and ſeventy-five thouſand pounds, and three hundred thouſand pounds; and alſo to provide for the payment of one annuity or yearly ſum of twenty-four thouſand pounds, being a ſum equal to the amount of the whole intereſt payable upon debentures ſubſcribed and cancelled, purſuant to an act paſſed in the twenty-firſt and twenty-ſecond years of your Majeſty's reign, entitled, *An act for eſtabliſhing a bank by the name of the governors and company of the bank of Ireland*; and alſo to provide for the payment of the annuities granted in purſuance of an act paſſed in the twenty-fifth year of your Majeſty's reign, entitled, *An act for granting to his Majeſty the ſeveral aids, duties, rates, impoſitions, and taxes therein particularly expreſſed, to be applied to the payment of the intereſt of the ſums therein provided for, and towards the diſcharge of the ſaid principal ſums in ſuch manner as therein is directed, and for ſuch purpoſes as are therein mentioned; for effectuating the raiſing of the ſum of two hundred thouſand pounds in the ſaid act mentioned:* we your Majeſty's moſt dutiful and loyal ſubjects, the commons of Ireland, in Parliament aſſembled, do therefore moſt humbly beſeech your Majeſty, that it may be enacted, and be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That for the ſeveral principal ſums, at any time or times heretofore borrowed upon, or ſecured by debentures, bearing an intereſt at the rate of four pounds *per centum per annum*, whether lottery debentures or others, and for the ſeveral principal ſums heretofore borrowed upon, or ſecured by debentures, bearing an intereſt at the rate of three pounds ten ſhillings *per centum per annum*, which ſhall remain unpaid on the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, there ſhall be paid at the receipt of your Majeſty's exchequer, by the hands of the vice-treaſurer or vice-treaſurers, paymaſter or receiver-general, his or their deputy or deputies, at the end of every ſix calendar months, to be computed from the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, to the perſon or perſons who has or have paid or lent, or become entitled to the ſame reſpectively, his, her, or their executors, adminiſtrators, or aſſigns, an intereſt at the rate of four pounds *per centum per annum*, and three pounds ten ſhillings *per centum per annum* reſpectively, according to the tenor of ſuch debentures reſpectively, without any fee or charge, and free from all deductions, defalcations, and abatements whatſoever, until ſuch time as they ſhall be reſpectively paid their principal money at one entire payment.

II. And be it further enacted, That the ſaid ſeveral life annuities heretofore granted to the ſeveral ſubſcribers, who advanced and paid the ſaid three ſeveral ſums of two hundred and ſixty-five thouſand pounds, one hundred and ſeventy-five thouſand pounds, and three hundred thouſand pounds, into your Majeſty's treaſury, ſhall and may be regularly paid to the perſons thereunto reſpectively entitled, as the ſame ſhall become due, according to the true intent and meaning of the ſeveral acts heretofore made, concerning the ſame reſpectively.

III. And be it further enacted, That the aforeſaid annuity or yearly ſum of twenty-four thouſand pounds, ſhall and may be regularly paid to the governors and company of the bank of Ireland, as the ſame ſhall become due, according to the true intent and meaning of the ſaid act, entitled, *An act for eſtabliſhing a bank by the name of the governors and company of the bank of Ireland.*

IV. And be it further enacted, That the ſeveral annuities granted in purſuance of the ſaid act paſſed in the twenty-fifth year of your Majeſty's reign, be regu-

A. D. 1789. Chap. 2.

larly paid to the perſons thereunto reſpectively entitled, as the ſame ſhall become due, according to the true intent and meaning of the ſaid act.

V. And be it further enacted, That for the principal ſums at any time heretofore borrowed upon, or ſecured by treaſury bills now outſtanding and unpaid, and which are not yet current to any receiver, or collector of any revenue, aid, or tax in this kingdom, bearing an intereſt at the rate of three pence by the day for each one hundred pounds; and for the ſeveral principal ſums borrowed upon, or ſecured by treaſury bills now outſtanding and unpaid, and which are not yet current as aforeſaid, bearing an intereſt at the rate of two pence halfpenny by the day for each one hundred pounds, and which ſhall remain unpaid on the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, ſhall be paid at the receipt of your Majeſty's exchequer, by the hands of the vice-treaſurer or vice-treaſurers, his or their deputy or deputies, from the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, to the perſon or perſons having paid the ſame reſpectively, his, her, or their executors, adminiſtrators or aſſigns, an intereſt after the rate of three pence, and two pence halfpenny reſpectively, by the day for every one hundred pounds, according to the tenor of ſuch treaſury bills reſpectively, without any fee or charge, and free from all deductions, defalcations, and abatements whatſoever, until they ſhall be reſpectively paid or ſatisfied their principal money at one entire payment.

VI. And whereas the treaſury bills which have been iſſued for the ſum of one hundred and ſixty-five thouſand ſeven hundred and fifty pounds, which were raiſed to replace a like ſum due by treaſury bills, which were paid off on the twenty-fourth day of June, one thouſand ſeven hundred and eighty-five, and the treaſury bills which have been iſſued for the ſum of one hundred thouſand pounds, part of the ſum of three hundred thouſand pounds, raiſed in purſuance of a power, in an act paſſed in the twenty-third and twenty-fourth years of your Majeſty's reign, entitled, *An act for granting to his Majeſty the ſeveral aids, duties, rates, impoſitions, and taxes therein particularly expreſſed, to be applied to the payment of the intereſt of the ſums therein provided for, and towards the diſcharge of the ſaid principal ſums, in ſuch manner as therein is directed, and for ſuch other purpoſes as are therein mentioned*, are, if not paid off on or before the twenty-fourth day of June, one thouſand ſeven hundred and eighty-nine, to be received, taken, and be current to any receiver or collector in this kingdom, of the cuſtoms, exciſe, or any revenue, aid, or tax in this kingdom, for or in ſatisfaction of any cuſtom, exciſe, revenue, aid, or tax then due or thereafter to become due or payable to your Majeſty, your heirs or ſucceſſors, and to be taken, paſs, and be current at the receipt of your Majeſty's exchequer, from every ſuch receiver or collector, for or in reſpect of the cuſtoms, exciſe, or any revenue, aid, or tax by him collected or received on or after the ſaid twenty-fourth day of June, one thouſand ſeven hundred and eighty-nine: and whereas in order to provide for the payment of the ſaid ſeveral laſt mentioned treaſury bills heretofore iſſued, or to replace ſuch ſums as ſhall be paid or allowed out of your Majeſty's revenue in diſcharge of the ſame, it will be neceſſary to make ſome further proviſion touching the ſame: be it therefore enacted, That as to all ſuch treaſury bills ſo iſſued for the ſaid ſums of one hundred and ſixty-five thouſand ſeven hundred and fifty pounds, and one hundred thouſand pounds, which are ſo made current from and after the twenty-fourth day of June, one thouſand ſeven hundred and eighty-nine, it ſhall and may be lawful for the lord lieutenant or other chief governor or chief governors of this kingdom for the time being, at any time or times from and after the ſaid twenty-fourth day of June, one thouſand ſeven hundred and eighty-nine, to call in, pay off, and diſcharge the ſame, or ſuch part thereof as ſhall remain unpaid

or unſatisfied on the ſaid twenty-fourth day of June, one thouſand ſeven hundred and eighty-nine.

VII. And whereas in order to replace the ſaid ſeveral ſums of one hundred and ſixty-five thouſand ſeven hundred and fifty pounds, and one hundred thouſand pounds, it may be expedient to raiſe the ſame by the ways herein after mentioned, that is to ſay, on loan by debentures, to carry an intereſt not exceeding the rate of three pounds ten ſhillings *per centum per annum*, or by treaſury bills to carry an intereſt, not exceeding the rate of two pence halfpenny by the day for each one hundred pounds which ſhall be raiſed thereon, or partly by ſuch debentures, and partly by ſuch treaſury bills as aforeſaid: we your Majeſty's moſt dutiful and loyal ſubjects the commons of Ireland in Parliament aſſembled, do moſt humbly beſeech your Majeſty, That it may be enacted, and be it enacted, That for ſo much of the ſaid ſums of one hundred and ſixty-five thouſand ſeven hundred and fifty pounds, and one hundred thouſand pounds, or either of them, as ſhall be actually paid by any perſon or perſons into the receipt of your Majeſty's exchequer, at the inſtance of the lord lieutenant, or other chief governor or governors of this kingdom for the time being, upon loan by debentures, there ſhall be paid at the receipt of your Majeſty's exchequer by the hands of the vice-treaſurer or vice-treaſurers, paymaſter or paymaſters general, his or their deputy or deputies, at the end of every ſix calendar months, to the perſon or perſons ſo paying or lending the ſame, his, her, or their executors, adminiſtrators or aſſigns, ſuch intereſt, not exceeding the rate of three pounds ten ſhillings *per centum per annum*, and to commence from the twenty-fourth day of June, one thouſand ſeven hundred and eighty-nine, or from ſuch time ſubſequent thereto, as ſhall be agreed upon by the lord lieutenant, or other chief governor or governors of this kingdom for the time being, without any fee or charge, and free from all deductions, defalcations, and abatements whatſoever, until ſuch time as they ſhall be reſpectively paid their principal money at one entire payment.

VIII. And be it further enacted, That a debenture, or receipt for every ſum, ſo to be ſubſcribed and paid, bearing ſuch intereſt as aforeſaid, ſhall be given by the proper officers of your Majeſty's treaſury, for all and every ſuch ſum and ſums of money as ſhall be ſo raiſed on loan by debenture, and paid into the receipt of your Majeſty's exchequer, in like manner as hath been uſually done in caſes where principal ſums have been heretofore borrowed on loan by debenture; and the ſaid debentures or receipts ſo to be given, ſhall be numbered in arithmetical progreſſion, where the common exceſs or difference is to be one, until the whole ſhall be numbered.

IX. And be it further enacted, That for ſo much of the ſaid ſums of one hundred and ſixty-five thouſand ſeven hundred and fifty pounds, and one hundred thouſand pounds, or either of them, as ſhall be actually paid into your Majeſty's treaſury, at the inſtance of the lord lieutenant, or other chief governor or chief governors of this kingdom for the time being, on loan by treaſury bills, there ſhall be paid at the receipt of your Majeſty's exchequer, by the hands of the vice-treaſurer or paymaſter general, his or their deputy or deputies, at the end of every ſix calendar months, to the perſon or perſons ſo paying or lending the ſame, his, her, or their executors, adminiſtrators or aſſigns, ſuch intereſt not exceeding at the rate of two pence halfpenny by the day for each one hundred pounds, and to commence from the twenty-fourth day of June, one thouſand ſeven hundred and eighty-nine, or from ſuch time ſubſequent thereto, as ſhall be agreed upon by the lord lieutenant, or other chief governor or chief governors of this kingdom for the time being, without any fee or charge, and free from all deductions, defalcations, and abatements whatſoever, until ſuch time as they ſhall reſpectively be paid their principal money in one entire payment.

A. D. 1789. Chap. 2.

X. And be it further enacted, That for ſo much of the ſaid ſums of one hundred and ſixty-five thouſand ſeven hundred and fifty pounds, and one hundred thouſand pounds, or of either of them, as ſhall be actually paid into your Majeſty's treaſury on loan by treaſury bills as aforeſaid, bills entitling the bearer to the amount of the ſums, to be reſpectively ſpecified therein, and declaring ſuch amount to be payable or paſs current at the receipt of your Majeſty's exchequer, at ſuch time and times as ſhall be directed by the lord lieutenant, or other chief governor or chief governors of this kingdom for the time being, ſhall be iſſued and given by the proper officers of your Majeſty's treaſury, ſuch bills to bear an intereſt at ſuch rate as herein laſt is mentioned; the ſaid bills to be numbered in arithmetical progreſſion, where the common exceſs or difference is to be one, until the whole ſhall be numbered, beginning with the number one.

XI. And whereas by the ſaid firſt recited act, it was enacted, That it ſhall and may be lawful for the lord lieutenant, or other chief governor or governors of this kingdom for the time being, at ſuch time or times as he or they ſhall think proper to call in, pay off, and diſcharge the ſum of nine hundred and eighteen thouſand two hundred and forty pounds, theretofore raiſed, and then due on debentures, carrying an intereſt at the rate of four pounds *per centum per annum*; and for that purpoſe to raiſe any ſum or ſums, not exceeding in the whole the ſum of nine hundred and eighteen thouſand two hundred and forty pounds, upon loan by debentures, carrying an intereſt not exceeding the rate of three pounds ten ſhillings *per centum per annum*, and to eſtabliſh one or more lottery or lotteries, to effectuate the raiſing of the ſaid ſum: and whereas in purſuance of the ſaid act, the ſum of four hundred thouſand pounds hath been raiſed and applied in diſcharging a like ſum due on debentures, carrying an intereſt at the rate of four pounds *per centum per annum*: be it enacted, That ſuch lottery or lotteries, as in purſuance of the ſaid act may be eſtabliſhed, to effectuate the raiſing of the ſum of five hundred and eighteen thouſand two hundred and forty pounds, the remainder of the ſaid ſum of nine hundred and eighteen thouſand two hundred and forty pounds, may be uſed to effectuate the raiſing of the ſaid ſums of one hundred and ſixty-five thouſand ſeven hundred and fifty pounds, and one hundred thouſand pounds, to be raiſed to replace the like ſums due on treaſury bills, ſo to be paid off, and diſcharged on the twenty-fourth day of June, one thouſand ſeven hundred and eighty-nine as aforeſaid.

XII. Provided always, That every ſuch bill or bills, ſo to be iſſued for the ſaid ſums of one hundred and ſixty-five thouſand ſeven hundred and fifty pounds, and one hundred thouſand pounds, or any part thereof as aforeſaid, ſhall and may, on or after ſuch time or times as ſhall be appointed by the lord lieutenant, or other chief governor or governors of this kingdom for the time being, if not ſooner paid off, be received and taken by, and be current to any receiver or collector in this kingdom of the cuſtoms, exciſe, or any revenue, aid, or tax in this kingdom, for and in ſatisfaction of any cuſtom, exciſe, revenue, aid, or tax then or thereafter reſpectively to become due or payable to your Majeſty, your heirs and ſucceſſors, and ſhall be taken, paſs, and be current at the receipt of your Majeſty's exchequer from every ſuch receiver or collector, for or in reſpect of the cuſtoms, exciſe, or any revenue, aid, or tax by him collected or received, on or after ſuch time or times ſo to be appointed as aforeſaid.

XIII. And be it enacted, That as ſoon as any of ſaid treaſury bills, which have heretofore iſſued, or which ſhall or may iſſue, in purſuance of this act, ſhall be received by any receiver or collector, for or in reſpect of any aid, cuſtom, or tax, or revenue, purſuant to the ſeveral proviſions in the ſaid firſt recited act, and this preſent act contained, all intereſt ſhall ceaſe from the day of ſuch receipt, and

ſhall

ſhall be no longer payable thereon; and the ſame, when paid by ſuch receiver or collector into your Majeſty's treaſury, ſhall be cancelled.

XIV. And in order to avoid ſmall fractional diviſions of daily intereſt leſs than a farthing on ſaid bills: be it enacted, That no bill be iſſued by virtue of this act, for any ſum leſs than forty pounds, other than ſuch ſum or ſums as the lord lieutenant, or other chief governor or governors of this kingdom for the time being, ſhall direct and appoint; and that every perſon to whom any ſuch bill or bills ſhall be iſſued, ſhall or may, at his or her option, have and receive one bill, or ſeveral bills, for ſuch ſums as he or ſhe ſhall chuſe, ſo as ſuch bill or bills, if more than one, do not exceed in the whole the amount of the money by him or her paid into the receipt of your Majeſty's exchequer in purſuance of this act.

XV. And be it further enacted, That in caſe the lord lieutenant, or other chief governor or chief governors of this kingdom for the time being, ſhall think proper, at any time or times, purſuant to the proviſions aforeſaid, to call in and pay off any of the ſaid treaſury bills heretofore iſſued for the ſaid ſums of one hundred and ſixty-five thouſand ſeven hundred and fifty pounds, and one hundred thouſand pounds, public notice ſhall be given thereof in ſuch manner as ſhall be directed by the lord lieutenant, or other chief governor or governors of this kingdom for the time being, requiring all perſons who hold any of the ſaid bills, and are deſirous to have the ſame diſcharged, to apply at the treaſury, at ſome day, to be named in ſuch notice, not more than twelve days diſtant, and ſo ſpecify the number and amount of his, or their bills; and ſuch perſons ſhall be paid off in the order in which they ſhall apply on ſaid day, until the whole of the money to be applied at ſuch time in diſcharge of treaſury bills ſhall be paid; and in caſe a ſufficient number of bills ſhall not be offered for diſcharge on ſaid day, publick notice ſhall be given thereof, in manner aforeſaid, and that on ſaid ſubſequent day, to be named in ſuch notice not more than twelve days diſtant, ſo many more of ſaid treaſury bills iſſued, as ſhall be the amount of the money which ſhall be ſpecified in ſuch notice, will then be diſcharged; and in ſuch notice, the holders of the ſame ſhall be required to apply at the treaſury on ſaid day, for payment; and if on ſuch days, any of the holders of ſuch bills, mentioned in the ſaid notice, ſhall omit or neglect to apply for the payment of the ſame, all intereſt ſhall from and after ſuch days ceaſe thereon.

XVI. And be it further enacted, That all and every of the ſaid bill and bills, which ſhall from time to time be diſcharged and paid off, ſhall immediately after the ſame ſhall have been diſcharged and paid off, be cancelled and made void by the officer or officers of your Majeſty's treaſury, who ſhall pay off and diſcharge the ſame.

XVII. And to the intent that the intereſt of the ſeveral ſums at any time or times heretofore borrowed upon, or ſecured by debentures, bearing an intereſt at the rate of four pounds *per centum per annum*, and three pounds ten ſhillings *per centum per annum* reſpectively, and remaining unpaid; and that the ſaid ſeveral annuities, and the intereſt of the ſeveral ſums borrowed upon, or ſecured by treaſury bills remaining unpaid, may be duly and regularly paid: be it enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, there ſhall be throughout your Majeſty's kingdom of Ireland, raiſed, levied, granted, collected, and paid to your Majeſty, your heirs and ſucceſſors, over and above the ſeveral rates and duties payable by virtue of an act paſſed in the fourteenth and fifteenth years of the reign of his late Majeſty Charles the ſecond, entitled, *An act for the ſettling of the exciſe or new impoſt upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted*, or by virtue of one other act paſſed in the ſaid fourteenth and fifteenth years of the

A. D. 1789. Chap. 2.

reign of his ſaid late Majeſty, entitled, *An act for ſettling the ſubſidy of poundage, and granting a ſubſidy of tonage, and other ſums of money, unto his royal Majeſty, his heirs and ſucceſſors, the ſame to be paid upon merchandizes imported and exported into, or out of the kingdom of Ireland, according to the book of rates hereunto annexed;* and over and above any other duties, rates, impoſitions and taxes granted to your Majeſty, by any other act or acts of Parliament, heretofore enacted in this kingdom, and ſtill in force, the ſeveral duties, rates, impoſitions and taxes herein after mentioned, that is to ſay, an additional duty of ten pence per gallon for and upon every gallon of *aqua vitæ*, ſtrong waters, or ſpirits made or diſtilled within this kingdom for ſale, from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, until the twenty-fifth day of March, one thouſand ſeven hundred and ninety inclusive, the ſame to be paid by the firſt maker or diſtiller thereof; an additional duty of eight pence per gallon upon every gallon of brandy, ſtrong waters, and ſpirits perfectly made, and on ſpirits not above proof, made and diſtilled of wine, that ſhall be imported into this kingdom, during the time aforeſaid, and ſo proportionably for a greater or leſs quantity; and for every gallon of foreign ſpirits above the quality of ſingle ſpirits, which ſhall be imported into this kingdom during the time aforeſaid, an additional duty for ſuch ſpirits in proportion to the duties payable for ſingle ſpirits of the ſame denomination, according to the comparative degree of ſtrength which ſuch ſpirits ſhall bear to ſingle ſpirits of the ſame denomination; a further additional duty of ten pence for and upon every gallon of rum, or other ſpirits of the growth and produce of your Majeſty's ſugar colonies in America, which ſhall be imported into this kingdom during the time aforeſaid; a further additional duty of one ſhilling and eight pence for and upon every gallon of brandy, geneva, and all other ſpirits that ſhall be imported into this kingdom during the time aforeſaid, except ſpirits of the growth and produce of your Majeſty's ſugar colonies in America, over and above all other duties now payable for the ſame; and an additional duty of ſix pence a pack for and upon all printed or playing cards that ſhall be manufactured or vended in this kingdom, during the time aforeſaid; the ſaid ſeveral duties to be paid down in ready money net, without diſcount or allowance for prompt payment.

XVIII. And be it enacted, That no allowance or abatement whatſoever ſhall be made by any officer of or upon any aid, duty, or impoſition granted and chargeable by this act, upon any brandy, rum, geneva, or other foreign ſpirits imported into this kingdom, on account of any encreaſe, or ſuppoſed encreaſe of ſtrength or quantity, by reaſon of the heat of weather, or on account of the ſpace occupied by the meaſuring rule, or of what is commonly called the wet dip, but that during the time aforeſaid, all aids, duties, or impoſitions payable by this or any other act ſhall be paid without any abatement, allowance, or deduction whatſoever, upon the accounts aforeſaid, or either of them.

XIX. And be it further enacted, That neither the ſix pence per pound, nor any other fee ſhall be payable to, nor be deducted or received by the vice-treaſurer or vice-treaſurers, receiver, or paymaſter general, clerk of the pells, or any other officer or officers of this kingdom, for or on account of the iſſuing or payment of any ſum or ſums of money ariſing by, or which ſhall be received for or on account of the aids hereby granted unto your Majeſty, or of any payment to be made in purſuance hereof.

XX. And be it further enacted, That the aids hereby granted unto your Majeſty, ſhall in the firſt place be applied and paid by the vice-treaſurer or vice-treaſurers, his or their deputy or deputies, to the diſcharge of the intereſt of ſo much of the ſaid ſeveral principal ſums, at any time or times heretofore borrowed upon debentures, and carrying an intereſt after the rate of four pounds *per centum*

per annum, as ſhall remain unpaid on the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, and in the next place to the payment of the ſaid annuity of twenty-four thouſand pounds *per annum*; and in the next place to the payment of the annuities aforeſaid, granted for the ſum of two hundred and ſixty-five thouſand pounds: and in the next place to the payment of the annuities granted for the ſum of one hundred and ſeventy-five thouſand pounds; and in the next place to the payment of the annuities granted for the ſum of three hundred thouſand pounds; and in the next place towards payment of the expences which ſhall or may be incurred by ſending or remitting from time to time ſuch of the ſaid ſeveral annuities to the city of London, as are or ſhall be payable there, purſuant to the ſeveral acts heretofore paſſed relative thereto; and in the next place towards the payment of an intereſt after the rate of four pounds *per centum per annum*, for ſuch of the debentures which have been iſſued for the payment of the prizes of lotteries heretofore eſtabliſhed, as ſhall remain unpaid on the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine; and in the next place towards the diſcharge of the intereſt of ſo much of the ſeveral principal ſums heretofore borrowed upon or ſecured by treaſury bills, carrying an intereſt after the rate of three pence the day for each one hundred pounds, as ſhall remain unpaid on the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine; and in the next place towards payment of ſuch annuities as have been granted in purſuance of the ſaid act paſſed in the twenty-fifth year of your Majeſty's reign, for effectuating the raiſing of the ſum of two hundred thouſand pounds in the ſaid act mentioned; and in the next place towards the payment of an intereſt after the rate of three pounds ten ſhillings *per cent. per annum*, on the ſeveral ſums borrowed upon debentures carrying ſuch intereſt, and towards the payment of the intereſt of the ſeveral principal ſums heretofore borrowed and now due upon, or ſecured by treaſury bills carrying an intereſt after the rate of two pence halfpenny by the day for each one hundred pounds; and in the next place towards payment of the intereſt of ſuch debentures and treaſury bills as may be iſſued in purſuance of the ſaid act paſſed in the twenty-eighth year of your Majeſty's reign and this act, and that the ſurplus of the ſaid duties be applied in ſuch manner as ſhall be directed by Parliament.

XXI. And be it further enacted, That an act paſſed in the thirteenth and fourteenth years of your Majeſty's reign, entitled, *An act to explain and amend an act paſſed in this ſeſſion of Parliament*, entitled, *An act for granting annuities in manner therein provided, to ſuch perſons as ſhall voluntarily ſubſcribe towards the raiſing a ſum not exceeding the ſum of two hundred and ſixty-five thouſand pounds*, ſhall continue in force until the twenty-fifth day of March, one thouſand ſeven hundred and ninety, and no longer.

XXII. And be it further enacted, That ſo much of the ſaid principal ſums ſo heretofore from time to time borrowed on or ſecured by debentures, carrying an intereſt after the rate of four pounds *per centum per annum*, and three pounds ten ſhillings *per centum per annum* reſpectively, as ſhall remain due and unpaid on the twenty-fifth day of March, which will be in the year of our Lord, one thouſand ſeven hundred and ninety, and alſo ſuch further or other ſum or ſums, not exceeding in the whole the ſum of five hundred and eighteen thouſand two hundred and forty pounds, the remainder of the ſaid ſum of nine hundred and eighteen thouſand two hundred and forty pounds, as ſhall be raiſed and borrowed purſuant to the proviſions of the ſaid act paſſed in the twenty-eighth year of your Majeſty's reign, and the ſums of one hundred and ſixty-five thouſand ſeven hundred and fifty pounds, and one hundred thouſand pounds, as ſhall be raiſed or borrowed, purſuant to the proviſions in this act, and for which debentures carrying

A. D. 1789. Chap. 2.

rying an intereſt, not exceeding the rate of three pounds *per centum per annum*, ſhall be iſſued, as ſhall remain unpaid on the twenty-fifth day of March, one thouſand ſeven hundred and ninety, ſhall be well and truly ſatisfied and paid unto the ſeveral and reſpective perſons, their executors, adminiſtrators, and aſſigns, to whom the ſame ſhall be then due, together with all intereſt for the ſame, at the reſpective rates aforeſaid, without any deduction, defalcation or abatement whatſoever.

XXIII. And be it further enacted, That a ſeparate and diſtinct account ſhall be kept by the proper officer and officers, of the duties and taxes granted hereby, or by any other act of Parliament now in force in this kingdom, and appropriated to particular uſes; and that the commiſſioners of your Majeſty's revenue ſhall return the weekly abſtracts of the ſeveral collectors to the accountant-general, and that the accountant-general ſhall return a private account of the ſeveral duties and taxes appropriated, to the vice-treaſurer or vice-treaſurers, his or their deputy or deputies; and that every collector or receiver of the ſaid duties and taxes do take a ſeparate receipt for the ſame when paid into your Majeſty's treaſury, which receipt the vice-treaſurer or vice-treaſurers, his or their deputy or deputies is and are hereby required to give accordingly.

XXIV. And be it further enacted, That all and every the reſpective duties, rates, and impoſitions hereby granted, ſhall be raiſed, anſwered, collected, and paid unto your Majeſty, your heirs and ſucceſſors, during the time aforeſaid, in like manner, ſave as to bonding the ſaid duties, or any diſcount for prompt payment; and by ſuch ways, means, and methods, and by ſuch rules and directions, and under ſuch penalties and forfeitures, and with ſuch powers as are appointed, directed, and expreſſed in and by the ſaid act made in this kingdom in the fourteenth and fifteenth years of the reign of his late Majeſty Charles the ſecond, entitled, *An act for the ſettling of the exciſe and new impoſt upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted*, or by any other law now of force, relative to the revenue of exciſe in this kingdom, as fully and effectually to all intents and purpoſes, as if the ſame were particularly mentioned, ſpecified, and enacted in this act, with like remedy of appeal to and for the party aggrieved, as in and by the ſaid act of exciſe, or any other law or laws now in being, relative to the duty of exciſe is provided.

XXV. And be it enacted, That whatever ſurplus or exceeding of the duties granted in the laſt or any former ſeſſion of Parliament, appropriated to the payment of the intereſt of the ſeveral principal ſums, annuities, and charges herein before mentioned, ſhall remain on the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, in the hands of the vice-treaſurer or vice-treaſurers, receivers, or paymaſters-general, his or their deputy or deputies, over and above all intereſt, annuities, and charges payable thereout at ſaid time, ſhall be diſpoſed of in ſuch manner as ſhall be directed by Parliament.

XXVI. And whereas in purſuance of the ſaid recited act, paſſed in the twenty-eighth year of your Majeſty's reign, and the powers thereby created, a lottery was eſtabliſhed, and the ſaid lottery was afterwards drawn, and by accident one number of a ticket in the ſaid lottery was omitted to be put into the wheel: be it declared and enacted, That the drawing of the ſaid lottery ſhall be deemed and taken to be legal and effectual to all intents and purpoſes, and that no action or ſuit at law, or in equity ſhall be commenced or proſecuted againſt any perſon or perſons whatever, for or on account of ſuch omiſſion, and that all contracts, ſecurities, and engagements founded on the ſaid lottery, or any ticket or number contained therein, ſhall be valid and effectual to all intents and purpoſes, ſaving to all and every perſon, every ſuch action or ſuit, which may have been commenced on or before the firſt day of this ſeſſion of Parliament.

CHAP.

CHAP. III.

An Act for the Advancement of Trade, and for granting to His Majeſty, His Heirs and Succeſſors, the ſeveral Duties therein mentioned.

FOR the improvement of the manufactures of this kingdom, and their profitable export: be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, the ſeveral and reſpective cuſtoms, ſubſidies, and all other duties whatſoever payable to your Majeſty, your heirs and ſucceſſors, by any law or laws whatſoever now of force upon the exportation of any goods or merchandizes, the product or manufacture of this kingdom, except the alnage duties, ſhall ceaſe, determine, and be no longer due or payable for ſo much of the ſaid goods and merchandizes as ſhall be exported, except ſuch touching which a ſpecial proviſion is herein after made.

II. And be it enacted, That nothing herein contained ſhall extend, or be conſtrued to extend, to determine, alter, leſſen, or repeal any cuſtom, or any other duty payable on exportation from this kingdom to any place whatſoever of any ſkins or hides, coney hair or wool, hare's wool, hair of any ſort, horns, horſes, or live cattle of any ſort, aſhes, bacon, beef, pork, butter, greaſe, guts, hog's lard, tallow, tongues, bones not manufactured, flax-ſeed, hemp-ſeed, linen yarn, linen rags, or ſhreds, rape-cakes, ſoapers-waſte, or other manure, unwrought tin, weld, wax, or woad, and proviſions of every ſort; nor upon the exportation to any of the Britiſh plantations in America, the Weſt Indies, or any of the Britiſh ſettlements on the coaſt of Africa, of iron and iron wares, leather tanned, dreſſed, or tawed, ſhreds, and points of leather, pelts, vellum, and parchment, ſoap, hops, allum, lead, lead-ore, copperas, coals, wool cards, white woollen cloth, *lapis calaminaris*, glue, and litharge of lead; any thing herein contained to the contrary notwithſtanding.

III. And be it enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, no cuſtom, ſubſidy or duty whatſoever, ſhall be payable on the export to any place whatſoever, of log-wood of the growth or produce of the Britiſh ſettlements in America, or the Weſt Indies, provided the ſame be exported in Britiſh or Iriſh ſhipping, nor upon any lead-ore, exported to Great Britain.

IV. And be it further enacted, That it ſhall and may be lawful for any perſon or perſons to export out of this kingdom to any place, without paying any ſubſidy or duty whatſoever for the ſame, all ſuch goods or merchandizes, the product or manufacture of this kingdom, as may be lawfully exported, other than the goods and merchandizes touching which an exception or ſpecial proviſion is made herein, or ſhall be made in any other act which ſhall be paſſed this ſeſſion of Parliament, ſo as due entry of the ſaid goods and merchandizes be firſt made at the cuſtom-houſe of the port where the ſame ſhall be exported; which entry ſhall expreſs the quantity and quality of the reſpective goods ſo to be exported, and ſhall be made in all reſpects in the ſame manner as was uſed and practiſed in reſpect of any

A. D. 1789. Chap. 3.

goods exported before the making of this act, and ſo as the ſame be ſhipped by the proper officer for that purpoſe, and ſo as the exporter do firſt make oath, or if a known quaker, a ſolemn affirmation before the cuſtomer, comptroller, or other chief officer of ſuch port, which oath or affirmation ſuch officer is hereby required and empowered to adminiſter, that the ſaid goods are of Iriſh manufacture or product, and in default of performing the ſaid requiſites, or any of them, ſuch goods and merchandizes, the product or manufacture of this kingdom ſhall be liable to the payment of duties, as if this act had never been made; any law or uſage to the contrary notwithſtanding.

V. And whereas the removing as far as may be, of all obſtacles to trading in the goods and merchandizes of other countries, will tend to promote navigation, increaſe ſhipping, and to extend the commerce of this kingdom: be it enacted, That if any goods or commodities which have been or ſhall be legally imported, ſhall after payment of the duties charged and payable upon the importation thereof, be again exported by any merchant or trader within three years after the importation thereof, and if due proof be made by certificate from the proper officer, of the due entry and payment of ſuch duties, and that all other requiſites ſhall have been performed, which are by any law of force in this kingdom required, in caſes where the moiety of the ſubſidy inwards is to be repaid by virtue of an act paſſed in the fourteenth and fifteenth years of the reign of his late Majeſty Charles the ſecond, entitled, "*An act for ſettling the ſubſidy of poundage, and granting a ſubſidy of tonage, and other ſums of money unto his royal Majeſty, his heirs and ſucceſſors, the ſame to be paid upon merchandizes imported and exported into or out of the kingdom of Ireland, according to the book of rates thereunto annexed,*" that then the whole of the ſubſidy inwards, and the whole of the duties of import exciſe, and all other duties paid upon the importation thereof, ſhall, without delay, fee, or deduction, be repaid and allowed to ſuch merchant or merchants ſo exporting the ſame, within one month after demand thereof, ſave and except on the ſeveral goods and merchandizes touching which any proviſion reſpecting drawbacks, is or ſhall be made herein, or in any other act which ſhall be paſſed this ſeſſion of Parliament; and alſo ſave and except all duties on imported herrings.

VI. And be it further enacted, That there ſhall be raiſed, levied, and paid on all raw ſilk of whatſoever denomination, or from whatſoever country, not being of the growth or culture of any of your Majeſty's colonies and plantations in America, which ſhall be imported into this kingdom after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, until the twenty-fifth day of March, one thouſand ſeven hundred and ninety, a duty of one ſhilling and three pence for each pound weight thereof net in ready money, in lieu and full ſatisfaction of all duties payable thereon by virtue of any law or laws heretofore made in this kingdom; and that the ſeveral and reſpective allowances herein after ſpecified, in the nature of a drawback or compenſation for ſaid duty, ſhall be given upon the exportation from hence of any manufacture made in this kingdom of ſilk, or ſilk mixed with any other material, and ſhall be paid to any perſon or perſons, who at any time or times after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, ſhall really and *bona fide* export out of this kingdom by way of merchandize, any of the goods or commodities of the manufacture of this kingdom, herein after particularly ſpecified, that is to ſay, for all ribbons and ſtuffs made in Ireland, of ſilk only, and exported, the ſum of three ſhillings for every pound weight avoirdupois; for all ſilks and ribbons made in Ireland, of ſilk mixed with gold or ſilver and exported, the ſum of four ſhillings for every pound weight avoirdupois; for all ſilk ſtockings, ſilk gloves, ſilk fringes, ſilk laces, ſtitching or ſewing ſilk, made in Ireland and exported, the ſum of one ſhilling and three pence for every pound weight avoirdupois; for all

ſtuffs made in Ireland, of ſilk and grogram yarn, and exported, the ſum of eight pence for every pound weight avoirdupois; for all ſtuffs made in Ireland, of ſilk and worſted, and exported, the ſum of ſix pence for every pound weight avoirdupois; for all ſtuffs made in Ireland, of ſilk mixed with incle or cotton and exported, the ſum of one ſhilling for every pound weight avoirdupois, and ſo in proportion for any greater or leſs quantities; which ſeveral and reſpective allowances or ſums of money ſhall be paid and anſwered by the collector or other officer of the port from whence the ſame ſhall be exported upon demand, without taking fee or reward for the ſame, on oath, or in caſe of a known quaker, on ſolemn affirmation being made by the exporter before ſuch collector or other officer of the port, which oath or affirmation ſuch officer is hereby empowered and required to adminiſter, that the ſaid goods are of Iriſh manufacture, and exported, or intended to be exported, as the caſe may be, and not re-landed, or intended to be relanded in any part of Ireland, and on the exporter's giving ſufficient ſecurity to the ſaid collector, or other officer of the port, which ſecurity any ſuch officer is empowered to take, in the name and to the uſe of your Majeſty, your heirs and ſucceſſors, by bond in the penalty of the value of the goods, conditioned, that the ſaid goods ſhall not be relanded, or brought on ſhore again in any port or place in this kingdom: and for ſuch part of the ſaid goods as ſhall be entered for or landed in Great Britain, the iſlands of Guernſey, Jerſey, Alderney, Sark or Man, a condition of the ſaid bond ſhall be to bring a certificate in diſcharge thereof within ſix calendar months after the date of the ſaid bond, which certificate ſhall be ſigned by the proper officer or officers of your Majeſty's cuſtoms there, and for want of ſuch officers reſiding in any of the ſaid iſlands, then by the governor of thoſe iſlands, or by the deputy governors thereof reſpectively, and for ſuch of the ſaid goods as ſhall be entered for, or landed in any of your Majeſty's plantations in America, or in the Britiſh dominions in the Weſt-Indies, or the Britiſh ſettlements on the coaſt of Africa, a condition of the bond ſhall be to bring a certificate within eighteen months after the date of ſuch bond, ſigned by the officer or officers uſually ſigning certificates of a like nature there, importing that ſuch goods were there landed, and teſtifying the landing thereof; and for ſuch ſilks, ſtuffs, or other manufactures as aforeſaid; as ſhall be ſo entered for any foreign port or place, a condition of the bond ſhall be to bring a certificate under the common ſeal of the chief magiſtrate in ſuch port or place, or under the hands and ſeals of two known Britiſh merchants then being at ſuch port or place, that ſuch ſilks or other manufactures were there landed; which certificates ſhall reſpectively teſtify that ſuch goods were landed at the places from whence ſuch certificates ſhall have been given, and when produced and duly proved ſhall reſpectively be a full and ſufficient diſcharge for ſuch bonds ſo reſpectively entered into; or in caſe ſuch goods were taken by enemies, or periſhed in the ſeas, ſuch bonds ſhall be diſcharged, upon ſatisfactory proof thereof being made before the commiſſioners of the revenue for the time being, or any three or more of them.

VII. And be it further enacted, That the ſaid ſeveral and reſpective allowances upon ſilk manufacture, and manufacture of ſilk mixed, ſhall and may be paid by the collector or other officer of the port, out of any monies in his hands ariſing out of any of the cuſtoms, exciſe, or additional duties granted to your Majeſty, and not appropriated to any particular purpoſe; and that the money ſo paid ſhall be allowed in his accounts as ſo much paid to your Majeſty, and he ſhall be diſcharged therefrom accordingly.

VIII. And for better preventing frauds on the entering of any ſuch goods under a wrong denomination, to the prejudice of your Majeſty's revenue; be it further enacted, That it ſhall and may be lawful for any ſearcher, or any proper officer of

A. D. 1789. (Chap. 3.)

the revenue, at any time after the entry of any of the ſaid goods, and before or after the ſhipping thereof, to open and examine every bale, truſs, cheſt, or other package; and if on ſuch examination the goods ſhall be found to be rightly entered, the officer ſhall at his own charge cauſe the ſame to be re-packed to the ſatisfaction of the exporter, which charge ſhall be allowed to ſuch officer by the commiſſioners of the revenue, if they ſhall think it reaſonable; but in caſe ſuch officer ſhall find ſuch goods, or any part thereof, to have been entered under a wrong denomination, whereby your Majeſty might have been defrauded in the allowance to be paid on the exportation of ſuch goods, contrary to the true intent and meaning hereof, all ſuch goods ſo falſely entered, ſhall and may be ſeized, and ſhall be forfeited, and the perſon or perſons making or cauſing ſuch falſe entry to be made, ſhall forfeit double the value of ſuch goods.

IX. Provided always, That the ſaid allowances ſhall not be demanded or made for any of ſuch manufactures of ſilk mixed with gold and ſilver, where they are only mixed at the edges or ends of the pieces, nor for any of ſuch manufactures of ſilk mixed with other materials, unleſs two-thirds at leaſt of the ends or threads of the warp be all ſilk, or mixed or twiſted with ſilk in the warp, ſo that ſuch ſilk ſhall be apparent, nor unleſs the ſilk therein uſed, ſhall be at the leaſt double the value of the allowance intended to be obtained on the exportation thereof; and if any doubt ſhall ariſe whether ſuch goods or manufactures were made in Ireland, or touching the quality of ſuch goods or manufactures, the proof ſhall lie on the exporter, claimer, or owner thereof, and not on the officer.

X. And whereas ſuch part of the trade between this kingdom and the Britiſh colonies in America and the Weſt Indies, and the Britiſh ſettlements on the coaſt of Africa, as was not enjoyed by this kingdom previous to the twenty-fifth day of November, one thouſand ſeven hundred and ſeventy-nine, can be enjoyed and have continuance ſo long and in ſuch reſpective caſes only, as the goods or any of them to be imported from the ſaid colonies, plantations or ſettlements into this kingdom, or to be exported from this kingdom to the ſaid colonies, plantations, or ſettlements, ſhall be liable to equal duties and drawbacks, and be ſubject to the ſame ſecurities, regulations, and reſtrictions, as the like goods are liable and ſubject to, upon being imported from the ſaid colonies, plantations, or ſettlements into Great Britain, or exported from thence to ſuch colonies or ſettlements reſpectively: be it therefore enacted, for the advancement of the ſaid trade, and as a further ſupply to your Majeſty, that there ſhall be raiſed, levied, and paid to your Majeſty, your heirs and ſucceſſors, from the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, to the twenty-fifth day of March, one thouſand ſeven hundred and ninety inclusive, the ſeveral duties following, that is to ſay, for and upon the ſeveral articles of the growth, produce or manufacture of the Britiſh plantations in America, or the Weſt Indies, mentioned in the ſchedule hereunto annexed, and marked, (No. 1.) which ſhall be imported into this kingdom during the time aforeſaid, from thence or from Great Britain, the ſeveral duties therein reſpectively mentioned, upon the reſpective quantities contained and expreſſed in the ſaid ſchedule, and ſo in proportion for any greater or leſs quantity, and upon the exportation during the time aforeſaid, of the ſeveral goods, wares and merchandize of the growth, product or manufacture of this kingdom, mentioned in the ſaid ſchedule, to any of the ſaid Britiſh colonies or plantations, the ſeveral duties in the ſaid ſchedule alſo reſpectively mentioned, which ſaid ſeveral duties ſhall be in lieu and full ſatisfaction of all cuſtoms, ſubſidies, and duties whatſoever, payable upon the ſaid ſeveral articles, by virtue of any law or laws heretofore made in this kingdom, and

ſhall

ſhall be ſeverally paid down in ready money net, without any diſcount or allowance whatever.

XI. And be it further enacted, That the ſeveral drawbacks mentioned in the ſaid ſchedule, ſhall be allowed and paid on the ſeveral and reſpective articles in the ſaid ſchedule mentioned, to any merchant or trader duly exporting the ſame, within three years after the importation thereof, according to the reſpective quantities contained and expreſſed in the ſaid ſchedule, and ſo in proportion for any greater or leſs quantity, upon due proof being firſt made of the payment of the duties on import in the ſaid ſchedule mentioned, in the manner uſually practiſed for obtaining drawbacks: and for the better avoiding all doubts and controverſies concerning the ſeveral kinds of hides and ſkins, and pieces of hides and ſkins chargeable by this act, and what ſhall be deemed and taken to be half-dreſſed buck or deer ſkins: be it declared, That by tanned hides or ſkins, or pieces of tanned hides or ſkins, is meant only ſuch as are tanned in ooze made of the bark of trees or ſumack, or whereof the principal ingredients ſhall be bark or ſumack, and that by hides and ſkins dreſſed in oil, or pieces of hides and ſkins dreſſed in oil, is meant ſuch as are made into leather in oil, or with any liquor or material whereof the chief ingredient ſhall be oil, and that by tawed hides or ſkins, or by pieces of tawed hides or ſkins, is meant ſuch as are dreſſed or made into leather in allum or ſalt, or meal, or other ingredients, properly uſed by tawers of white leather, and that by half-dreſſed buck or deer ſkins, is meant ſuch as have been uſually imported into this kingdom under that denomination, and which have undergone no other operation or dreſſing than that of taking off the hair.

XII. And be it further enacted, That there ſhall be raiſed, levied, and paid to your Majeſty, your heirs and ſucceſſors, from the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, to the twenty-fifth day of March, one thouſand ſeven hundred and ninety inclusive, the ſeveral additional duties following, that is to ſay, for and upon the foreign ſpirits in the ſchedule hereunto annexed and marked (No. 2.) which ſhall, during the time aforeſaid, be exported from this kingdom to any Britiſh colony or plantation in America, or the Weſt Indies, or to any Britiſh ſettlement on the coaſt of Africa, the ſeveral duties in the ſaid ſchedule reſpectively mentioned for every gallon thereof.

XIII. And be it further enacted, That the ſeveral and reſpective drawbacks mentioned in the ſeveral ſchedules hereunto annexed, marked (No. 3, 4, 5, 6, 7, 8, 9, 10, reſpectively, ſhall be allowed and paid to any merchant or trader duly exporting the ſeveral wines in the ſaid ſchedules reſpectively mentioned to the ſeveral parts or places in the ſaid ſchedules reſpectively mentioned, for every ton of ſuch wines, and ſo in proportion for any greater or leſs quantity, upon due proof being firſt made of the payment of the duties on import of ſuch wines in the manner uſually practiſed for obtaining drawbacks.

XIV. And be it further enacted, That the ſeveral duties following, ſhall be raiſed, anſwered, levied, collected, and paid unto your Majeſty, your heirs and ſucceſſors, from the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, until the twenty-fifth day of March, one thouſand ſeven hundred and ninety inclusive, that is to ſay, for and upon all ſpeckle-wood of the growth of Africa, which ſhall be imported from thence, during the time aforeſaid, a duty of four ſhillings and nine pence and five twelfths of one penny for every one hundred weight, and if imported from Great Britain, a duty of four ſhillings and five pence, and one-twelfth of a penny, and ſo in proportion for any greater or leſs quantity; for and upon all beavers ſkins of the produce of your Majeſty's dominions in America, which ſhall be imported into this kingdom during the time

aforesaid, a duty of nine shillings and one-third of a penny for every five score skins, and so in proportion for any greater or less number; and for and upon all beaver wool cut and combed, the produce and manufacture of the same plantations, which shall be imported into this kingdom during the time aforesaid, a duty of seventeen shillings and ten pence one halfpenny for every pound weight thereof, and so in proportion for any greater or less quantities.

XV. Provided always, and be it further enacted, That the said several duties and drawbacks, shall be in lieu and full satisfaction of all duties and drawbacks whatsoever payable on the said several articles by any law or laws heretofore made in this kingdom, and that the said several duties shall be paid down in ready money net, without any discount or allowance whatsoever.

XVI. And be it further enacted, That from and after the twenty-fifth day of March, one thousand seven hundred and eighty-nine, no duty, subsidy, or custom shall be paid on the importation into this kingdom of any of the articles following, any law or statute to the contrary notwithstanding, that is to say, wood called ebony, being the growth or product of Africa, imported directly from thence, or from Great Britain, provided the same shall be unmanufactured; also wood, plank, wrought timber, except masts, yards, or bowsprits, timber unwrought, or lumber, the growth or product of America or the West Indies, and imported directly from thence, or from Great Britain, cotton wool, indigo, cochineal, Brazil or Fernambuco wood, Brazilletto or Jamaica wood, logwood, Nicarago, red or Guinea wood, Sapan wood, mohogany, or other wood, the product of any part of America, or the West Indies, and all woods for dyer's use imported from any place whatsoever, except speckle wood of the growth of Africa; all whale fins or train oil, or blubber, the produce of whales taken or caught in any part of the ocean by, and imported in any ship or vessel built in and belonging to your Majesty's subjects in this kingdom, Great Britain, Guernsey, Jersey, or the isle of Man, and navigated according to law; all raw and undressed goat skins imported in such British or Irish ships, navigated as aforesaid, from any port or place whatsoever; all raw and undressed seal skins, taken by the crews of vessels belonging to and fitted out from this kingdom, or from Great Britain, Jersey, Guernsey, or Man, and navigated according to law; all raw silk of the growth or culture of your Majesty's colonies and plantations in America; pig or bar iron made and imported from America or Great Britain; sago powder or vermicelli imported from America or Great Britain, being the produce of America; raw or undressed hides of steers, cows, or other cattle whatsoever, except of horses, mares, or geldings from Great Britain or America, being the produce of America; and all undressed hemp or flax from any place whatsoever; any law, statute or usage to the contrary notwithstanding.

XVII. Provided always, That due entries be first made of such articles respectively at the respective times of importation as practised heretofore; and that the same be landed in the presence of the proper officer, or on failure thereof; all such articles shall be liable to the payment of duty, if of the growth or product of your Majesty's colonies in America or the West Indies, according to the rates in the schedule (No. 1.) herein before mentioned; but if not of the growth or product of the said colonies, then to pay duty as if this act had never been made.

XVIII. Provided also, That the captain or person having the charge or command of the ship or vessel importing such seal skins, do make oath before the collector, or other principal officer at the port of importation, who is hereby required and authorized to administer the same, that the seal skins imported therein are really and *bona fide* the skins of seals taken and caught by the crew, or by persons employed by the master or owner of such ship or vessel, and on failure

thereof ſuch ſkins ſhall be liable to the payment of the duty in the ſaid ſchedule (No. 1.) mentioned.

XIX. Provided alſo, That the maſter, commander, or other perſon taking charge of any ſhip or veſſel importing ſuch raw ſilk, do deliver to the collector or other chief officer of the port of importation at or before entry of the ſaid ſilk, ſuch certificate as any maſter, commander, or any other perſon would or ought to have received at the port where any ſuch raw ſilk was put on board, in order to entitle him to land the ſame duty free in Great Britain, and do alſo make oath, or if a known quaker a ſolemn affirmation, (which oath or affirmation the ſaid collector or other chief officer is hereby empowered and required to adminiſter) that the bales, parcels, and goods contained in ſuch certificates are the ſame which were taken on board in the ſaid countries reſpectively, and on failure of performing any of the ſaid requiſites, all ſuch raw ſilk ſhall be liable to the payment of the duty payable on ſilk not being of the growth or product of the ſaid colonies and plantations.

XX. And be it further enacted, That if any perſon or perſons ſhall from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, make or cauſe to be made any entry or entries of any raw ſilk under the name or deſcription of raw ſilk of the growth or culture of your Majeſty's colonies or plantations in America, not being of ſuch growth or culture, or ſhall mix or cauſe to be mixed any ſuch raw ſilk, with raw ſilk of the growth or culture of the ſaid colonies or plantations, in order to evade the duties payable on raw ſilk of the growth or culture of countries, other than the aforeſaid colonies or plantations, every perſon ſo making or cauſing to be made ſuch entry or entries, or mixing or cauſing ſuch mixture or mixtures to be made, ſhall forfeit the ſum of fifty pounds for every ſuch offence, and alſo all ſuch raw ſilk; and in caſe of any mixture, the quantity ſo mixed, together with the value thereof, as alſo the bales or other packages containing the ſame ſhall be forfeited.

XXI. Provided always, That if any doubt ſhall ariſe whether ſuch raw ſilk, or any part thereof, be of the growth or culture of the ſaid colonies or plantations in America, the proof ſhall lie on the owner or claimer thereof, and not on the informer or proſecutor.

XXII. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, all duties whatſoever paid on the importation of any callicoes or muſlins, ſhall be fully drawn back and repaid on due exportation to any Britiſh ſettlement on the coaſt of Africa, and if ſuch callico be exported to Africa, without having been printed, ſtained, painted, or dyed in Great Britain, the exporter ſhall be paid over and above the ſaid duties, after the rate of two pounds three ſhillings and four pence, for every hundred pounds, true and real value thereof, according to the groſs price at which ſuch goods ſhall have been publickly ſold at the Eaſt India company's ſales, and ſo in proportion for any greater or leſs value, and if ſuch callicoes be exported to any Britiſh plantation in America, or the Weſt Indies, without having been printed, ſtained, painted, or dyed in Great Britain, ſo much of the duties paid on the importation, ſhall be retained as ſhall amount to two pounds nineteen ſhillings and ſeven pence upon every ſuch one hundred pounds true and real value thereof, according to the groſs price at which ſuch ſhall have been publickly ſold at the Eaſt India company's ſales, and ſo in proportion for any greater or leſs value, and if ſuch callicoes ſhall have been printed, ſtained, painted, or dyed in Great Britain, and ſhall be exported to the Britiſh plantations in America, or the Weſt Indies, ſo much of the duties paid on importation, ſhall be retained as ſhall amount to five pounds two ſhillings and eleven pence upon every one hundred pounds true and real value thereof, according to the groſs price at which ſuch

A. D. 1789. Chap. 3.

goods ſhall have been publickly ſold at the East India company's ſales, and ſo in proportion for any greater or leſs value.

XXIII. And be it enacted, That on the exportation of tea to any Britiſh colony or plantation in America, or the Weſt Indies, within three years from the importation thereof, the exporter ſhall receive a drawback of the whole of the duties paid upon the importation thereof, and on the exportation of tea to any Britiſh ſettlement on the coaſt of Africa, ſo much of the duties paid upon importation ſhall be retained as ſhall amount to thirteen pounds ten ſhillings and ten pence upon every one hundred pounds of the true and real value thereof, according to the groſs price at which ſuch tea ſhall have been publickly ſold at the East India company's ſales, and if the duties paid on the importation of ſuch teas do not amount to the ſaid ſum of thirteen pounds ten ſhillings and ten pence for every ſuch one hundred pounds value, the exporters thereof ſhall pay a duty, which with the duties paid upon the importation ſhall amount to the ſaid ſum of thirteen pounds ten ſhillings and ten pence, for every ſuch one hundred pounds value.

XXIV. And be it further enacted, That all the ſaid drawbacks ſhall be paid and ſatisfied by the ſeveral collectors of the ports of exportation out of any money unappropriated, ariſing out of any aids or duties by them collected, in the ſame manner, and ſubject to the ſame regulations as is or are uſually obſerved in caſes of drawbacks.

XXV. And be it further enacted, That the ſeveral duties following be raiſed, levied, and paid to your Majeſty, your heirs and ſucceſſors, on the ſeveral articles following, which ſhall be exported from this kingdom from the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, to the twenty-fifth day of March, one thouſand ſeven hundred and ninety inclusive, that is to ſay, for and upon all cotton wool of the growth or produce of America, or the Weſt Indies, ſo exported in any other ſhipping than Britiſh or Iriſh ſhipping navigated according to law, the ſum of five pounds nineteen ſhillings and two pence for every one hundred pounds value thereof, to be certified by the oath or affirmation of the perſon exporting the ſame, and ſo in proportion for any greater or leſs value; for and upon all beaver wool or wombs that ſhall have been imported from your Majeſty's colonies or plantations in America, and which ſhall be afterwards exported from this kingdom during the time aforeſaid, the ſum of nine pounds and ſix pence, and two thirds of one penny for every five ſcore pounds weight thereof, and ſo in proportion for any greater or leſs quantity; for and upon any piece of white woollen cloth called broad cloth, of the manufacture of Ireland, which ſhall be exported during the time aforeſaid to any Britiſh colony or plantation in America, or the Weſt-Indies, the ſum of five ſhillings and eleven pence halfpenny, and ſo in proportion for any greater or leſs quantity; the ſaid ſeveral duties to be paid down in ready money net, without any diſcount or allowance whatſoever, and to be in lieu and full ſatisfaction of all other duties now payable on the exportation of ſaid articles, by virtue of any act or acts now of force, except the alnage duty on ſuch white woollen cloth.

XXVI. And be it enacted, That all goods and commodities of the growth, product, or manufactures of any part of Europe, except Great Britain; and all goods and commodities of the growth, product, or manufacture of the East Indies, or other places beyond the Cape of Good Hope, or any other country whatſoever, except Great Britain, which have been or ſhall be legally imported into this kingdom, from any place except Great Britain, and ſhall be exported from hence to any Britiſh plantation in America, or the Weſt Indies, or any Britiſh ſettlement on the coaſt of Africa, between the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, and the twenty-fifth day of March, one thouſand

ſeven

ſeven hundred and ninety inclusive, ſhall draw back ſo much of the duties paid on their importation as ſhall leave the remainder equal to the amount of the duties retained in Great Britain, on goods of like quality and quantity exported from thence to any of the ſaid colonies, plantations, or ſettlements; and if the duties paid on the importation of any ſuch goods or merchandizes into this kingdom, ſhall be equal to the duties ſo retained in Great Britain, then and in every ſuch caſe ſuch goods ſhall not receive any drawback on their exportation as aforeſaid; and if the duties paid on the importation of any ſuch goods, ſhall not be equal to the duties retained in Great Britain, then and in every ſuch caſe ſuch goods ſhall not only not receive any drawbacks on their export as aforeſaid, but ſhall pay ſuch duty on being ſo exported, as together with the duty paid on their importation, ſhall equal the duty ſo retained in Great Britain.

XXVII. And be it further enacted, That the commiſſioners of your Majeſty's revenue ſhall form, or cauſe to be formed, one or more table or tables, ſchedule or ſchedules, with all convenient ſpeed, of the ſeveral drawbacks ſo to be allowed, and duties ſo to be paid on the export from this kingdom, of ſuch of the ſaid laſt mentioned goods and commodities as are not contained in any of ſaid ſchedules, of the growth, product, or manufacture of any part of Europe, except Great Britain, or of the Eaſt Indies, or other places beyond the Cape of Good Hope, or any other country whatſoever, to any of the Britiſh colonies in America or the Weſt Indies, or any Britiſh ſettlements on the coaſt of Africa, and that ſo ſoon as ſuch tables or ſchedules, or any of them, ſhall be formed, they ſhall be ſigned by four of the ſaid commiſſioners at leaſt, and that from and after the day whereon ſuch tables or ſchedules ſhall be ſo ſigned, until the twenty-fifth day of March, one thouſand ſeven hundred and ninety, the ſeveral drawbacks ſhall be allowed, and duties paid as reſpectively mentioned therein, upon the export as aforeſaid, of the ſeveral goods therein mentioned, as fully and effectually to all intents and purpoſes, as if the ſame were ſpecifically enacted and enumerated in this preſent act, any law, ſtatute, or uſage to the contrary notwithſtanding, and ſubject to the like remedies, regulations, and reſtrictions, as any duties impoſed or drawbacks allowed by this preſent act, are made ſubject unto, and that a duplicate of every ſuch table or ſchedule, ſigned likewiſe in manner aforeſaid, ſhall be at the ſame time depoſited with the clerk of the houſe of commons, to be by him laid before the ſaid houſe the next ſeſſion of Parliament.

XXVIII. Provided always, and be it enacted, That it ſhall and may be lawful for the ſaid commiſſioners in every caſe where the duties retained in this kingdom cannot be equalized with the duties retained in Great Britain, upon ſuch export as aforeſaid, of any particular articles, unleſs the whole or part of the duties paid on import thereof, be drawn back, and a duty be impoſed on the export thereof, to ſpecify in the table or tables, ſchedule or ſchedules containing ſuch articles, what amount of duty ſhall be drawn back, and what amount of duty ſhall be impoſed thereon; in every which caſe the drawback ſo to be allowed, ſhall be admitted and credited to the exporter in the payment of the duty ſo impoſed.

XXIX. Provided alſo, That nothing contained in any ſuch table or ſchedule ſhall impoſe any condition or reſtriction upon, or affect either with duty or drawback by virtue of this act, any goods, wares, or merchandizes which might be legally exported from this kingdom to any of the ſaid colonies, plantations, or ſettlements, prior to the twenty-fifth day of November, one thouſand ſeven hundred and ſeventy-nine, nor ſhall any thing contained in any ſuch table or ſchedule extend, or be conſtrued to extend thereto.

XXX. And be it further enacted, That all commodities whatſoever, which ſhall be imported into this kingdom from Scotland, ſhall be chargeable with, and pay

A. D. 1789. Chap. 3.

the ſame duties, and no more, as commodities of a like nature imported from England are chargeable with, and liable to pay.

XXXI. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, all goods imported from, and exported to any Britiſh ſettlement on the coaſt of Africa, ſhall pay like duties and receive like drawbacks and allowances, and be ſubject to the ſame regulations, and entitled to the ſame benefits as goods of the ſame nature imported from, or exported to any of the Britiſh colonies in America, ſhall be chargeable with, liable or entitled to by virtue of this act, except where it is otherwiſe ſpecifically provided herein, or ſhall be otherwiſe declared or mentioned in the tables or ſchedules to be formed as aforeſaid.

XXXII. And be it further enacted, That the proper officer or officers do keep a ſeparate and diſtinct account of the ſeveral articles which ſhall be exported or imported, whereon the hereditary duties are or ſhall be charged, altered, removed, or drawn back by this or any other act or acts made or to be made in this ſeſſion of Parliament, and that he or they do regularly enter what thoſe hereditary duties would amount to on ſuch articles ſo imported or exported, if the ſame were to have continued payable thereon; and that ſo much of the money ariſing from the ſeveral aids and duties impoſed by this preſent act, or by any other act or acts paſſed or to be paſſed this ſeſſion of Parliament, as the ſaid hereditary duties would have ſo amounted to, ſhall be regularly and duly placed to the account of your Majeſty's hereditary revenue.

XXXIII. And be it further enacted, That all and ſingular the duties, rates, and impoſitions hereby granted, ſhall be raiſed, anſwered, collected, and paid unto your Majeſty, your heirs and ſucceſſors, during the time aforeſaid, in like manner, except as to bonding the ſame, or any diſcount for prompt payment, and all and every the fines, penalties and forfeitures inflicted by this act, other than and except ſuch as are by this act otherwiſe provided for, ſhall and may be ſued for, recovered, levied, and applied in ſuch manner and form, and by ſuch means and ways, and with ſuch powers and authorities as are preſcribed, directed, and appointed, in and by an act of Parliament made in this kingdom in the fourteenth and fifteenth years of the reign of his late Majeſty Charles the ſecond, entitled, *An act for the ſettling of the exciſe or new impoſt upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted;* as fully and effectually to all intents, conſtructions, and purpoſes, as if the ſame were particularly mentioned, and expreſſed, and re-enacted in this preſent act, with like remedy of appeal to and for the party and parties who ſhall think him, her or themſelves aggrieved or injured, as in and by the ſaid act of exciſe, is provided.

XXXIV. And be it further enacted, That the aforeſaid ſeveral ſchedules be deemed and taken to be a part of this act to all intents and purpoſes.

XXXV. And be it further enacted, That neither the ſix pence per pound, nor any other fee ſhall be payable to, or be deducted or received by the vice-treaſurer, receiver, or paymaſter general, clerk of the pells, or any other officer or officers of this kingdom, for their own uſe, for or on account of the iſſuing or payment of any ſum or ſums of money ariſing by, or which ſhall be received for or on account of the aids hereby granted to your Majeſty, your heirs and ſucceſſors, or of any payment to be made in purſuance of this act, but that the ſame ſhall be received and duly accounted for to your Majeſty, your heirs and ſucceſſors.

SCHEDULE, (No. 1.)

A SCHEDULE of the net Duties payable upon the Importation into this Kingdom of the ſeveral Articles following, of the Growth, Product, or Manufacture of the *Britiſh* Plantations in *America* or the *Weſt Indies*, whether imported directly from the ſaid Plantations, or from *Great Britain*, and the Drawbacks to be allowed on the Exportation thereof from this Kingdom, alſo the Net Duties payable on the Exportation of Goods, Wares, and Merchandize, of the Growth, Product, or Manufacture of this Kingdom to the ſaid *Britiſh* Plantations.

	Duty on Importation from *America* or the *Weſt Indies*.			Duty on Importation from *Great Britain*, and Drawback on Exportation.		
SKINS and FURS, *Viz.*	l.	s.	d.	l.	s.	d.
ARMIN, or ERMIN SKINS undreſſed, the Timber containing 40 Skins		11	11		10	10
BADGER SKINS undreſſed, the Piece			$7\frac{7}{12}$			$6\frac{1}{2}$
BEAR SKINS, White, undreſſed, the Piece		11	11		10	10

BEAR

	l.	s.	d.	l.	s.	d.
BEAR SKINS of any other Colour, undreſſed, the Piece — — —		5	11½		5	5
BEAVER WOMBS, the Piece — — — —		11	5 23/24		10	10
BUCK or DEER SKINS, undreſſed, and BUCK and DEER SKINS, Indian half-dreſſed, the Skin — — — —		11	2⅛		10	2⅛
CALABAR SKINS tawed, the Timber containing 40 Skins — —		2	5½		2	2
CALABAR SKINS untawed or undreſſed, the Timber containing 40 Skins —		1	11⅛		1	9¾
CALVE SKINS tanned, the Pound — — — —			4⅞			
CAT SKINS, undreſſed, the Hundred Skins — — —		11	11		10	10
CONEY SKINS, the Dozen — — — —			3 12/24			3½
DEER SKINS, vide BUCK SKINS						
DOG FISH SKINS, undreſſed, the Dozen — — —		2	2		1	10¾
DOG SKINS, undreſſed, the Piece — — —			2 17/24			2⅛

ELK

	l.	s.	d.	l.	s.	d.
ELK SKINS, the Skin			4½			4½
ERMIN, vide ARMIN						
FISHER SKINS undreſſed, the Piece		1	5⅞		1	4¾
FITCHES undreſſed, the Timber containing 40 Skins		3	11½		3	7½
FOX SKINS, black, undreſſed, the Skin	2	19	7	2	14	2
FOX SKINS, of all other Sorts, undreſſed, the Skin			4⅞			4½
GOAT SKINS, tanned, the Dozen	1	1	8			
HARE SKINS, undreſſed, the 120 Skins			11 11/12			10⅝
HUSSE SKINS, undreſſed, the Skin			2⅛			1 4⅜
KID SKINS, dreſſed, the Hundred containing 5 Score	1	6	9¾		12	2¼
KID SKINS, in the Hair, the Hundred containing 5 Score	1		10¼		6	9¼
LAMB SKINS, undreſſed, in the Wool, the 120		2	11¾		2	8⅛
LAMB SKINS, dreſſed in Alum, the Hundred containing 5 Score		15	10½		6	3⅝

LAMB

10 A 2

A. D. 1789. Chap. 3.

	l.	s.	d.	l.	s.	d.
LAMB SKINS, dreſſed in Oil, the Hundred containing 5 Score	2	3	$8\frac{1}{5}$	1	3	$5\frac{3}{5}$
SLINK LAMB SKINS, undreſſed, in the Wool, the 120		1	$5\frac{7}{12}$		1	$4\frac{1}{2}$
LEOPARD SKINS, undreſſed, the Piece		7	$5\frac{11}{12}$		6	$9\frac{5}{6}$
LION SKINS, undreſſed, the Piece		2	$11\frac{3}{4}$		2	$8\frac{1}{4}$
MARTINS or MARTRONS, undreſſed, the Timber containing 40 Skins	2	19	7	2	14	2
MARTINS or MARTRONS TAILS, undreſſed, the 120		11	11		10	10
MINK SKINS, tawed, the Timber containing 40 Skins	1	3	10	1	1	8
MINK SKINS, untawed or undreſſed, the Timber containing 40 Skins		17	$10\frac{1}{2}$		16	3
MOLE SKINS, undreſſed, the Dozen			$2\frac{1}{6}$			$1\frac{5}{6}$
MOOSE SKINS, undreſſed, the Piece		2	$11\frac{3}{4}$		2	$8\frac{1}{4}$
MUSQUASH SKINS, undreſſed, the Hundred Skins		14	$10\frac{3}{4}$		13	$6\frac{1}{2}$
OTTER SKINS, undreſſed, the Piece		1	$6\frac{5}{12}$		1	$4\frac{1}{2}$

OUNCE

	l.	s.	d.	l.	s.	d.
OUNCE SKINS, undreſſed, the Piece		3	$9\frac{1}{2}$		3	$4\frac{1}{2}$
PANTHER SKINS, undreſſed, the Piece		5	$11\frac{1}{2}$		5	5
PELTS of GOATS, dreſſed, the Dozen		2	$11\frac{3}{4}$		2	$8\frac{1}{2}$
PELTS of GOATS, undreſſed, the Dozen		1	$5\frac{7}{8}$		1	$4\frac{1}{4}$
PELTS, of all other Sorts, undreſſed, the Hundred		8	$11\frac{1}{4}$		8	$1\frac{1}{2}$
RACOON SKINS, undreſſed, the 100 Skins		14	$10\frac{3}{4}$		13	$6\frac{1}{2}$
SABLES, undreſſed, the Timber containing 40 Skins	8	18	9	8	2	6
SABLES TAILS, or TIPS of SABLE, undreſſed, the Piece			$7\frac{7}{12}$			$6\frac{1}{4}$
SHEEP SKINS, undreſſed, in the Wool, the Dozen			$10\frac{5}{8}$			$9\frac{3}{4}$
SHEEP SKINS, dreſſed in Oil, the Dozen		5	$1\frac{3}{4}$		2	$8\frac{1}{2}$
SHEEP SKINS, otherwiſe dreſſed, the Dozen		2	$8\frac{1}{2}$		1	$9\frac{3}{4}$
SQUIRRELL SKINS, undreſſed, vide Calabar Skins						

				l.	s.	d.	
SWAN SKINS, undreſſed, the Piece	—	—	—			10½	
TYGER SKINS, undreſſed, the Piece	—	—	—		2	8¼	
WEASEL SKINS, undreſſed, the 120	—	—	—			10⅝	
WOLF SKINS, tawed, the Piece	—	—	—		8	1⅛	
WOLF SKINS, untawed or undreſſed, the Piece	—	—	—		6	2¾	
WOLVERINGS, undreſſed, the Skin	—	—	—		3	4⅝	
HIDES, viz. COW or OX HIDES, tanned, the Pound	—	—	—			8⅔	
HIDES, viz. ELK, vide SKINS	—	—	—				
HIDES, viz. OF HORSES, MARES or GELDINGS, in the Hair, the Piece	—	—	—				
HIDES, viz. ——— tanned, the Pound	—	—	—				
HIDES, viz. INDIAN HIDES, undreſſed, the Piece	—	—	—		1	1⅓	
HIDES, viz. MOOSE HIDES, the Pound	—	—	—				
GUM							

				l.	s.	d.
						11 11/12
					2	11¾
						11 11/12
					8	11½
					6	10½
					3	9½
						5 5/12
						9½
						5 2/3
					1	3⅝
						10½

		l.	s.	d.
GUM ARABIC or GUM SENEGA, the Hundred Weight	—	—		6¼
COTTON WOOL,				
INDIGO,				
MOLASSES, the Hundred Weight	—	—	3	3
PITCH, TAR,	The last containing 12 Barrels, each Barrel not exceeding 31½ Gallons		11	11
MASTS,	6 Inches in Diameter, and under 8 Inches, the Mast	—	1	2¾
	8 Inches in Diameter, and under 12 Inches, the Mast	—	3	7½
	12 Inches in Diameter, and upwards, the Mast	—	7	2¾
YARDS and BOWSPRITS to pay as Masts		—		
TURPENTINE, the Hundred Weight		—	2	5¼
IRON, unwrought, the Ton, free				

		l.	s.	d.
		2	10¾	
		10	6¼	
		1	1	
		3	4½	
		6	8½	
		1	7½	

RICE,

		l.	s.	d.	l.	s.	d.
RICE, the Hundred Weight containing 112lb.	—		7	$11\frac{1}{3}$		7	$11\frac{1}{3}$
GINGER, the Hundred Weight containing 112lb.	—		11	11		11	$4\frac{1}{2}$
PIAMENTO, the Pound	—			$3\frac{1}{4}$			$2\frac{47}{48}$
POTT ASHES, PEARL ASHES, Imported with proper Certificates, free	—						
POTT ASHES, PEARL ASHES, But on Failure thereof, the Hundred Weight	—		2	$5\frac{1}{4}$			
HOPS, the Hundred Weight	—	6	8	$8\frac{5}{6}$	4	10	$8\frac{5}{12}$
COPPER ORE, the Hundred Weight	—			$9\frac{3}{4}$			$7\frac{7}{12}$
RAW SILK, imported with proper Certificates, free	—						
BEAVER WOOL free	—						
——— cut and combed, the Pound	—		17	$10\frac{1}{2}$			

BRAZIL

		l.	s.	d.	l.	s.	d.
WOOD,	BRAZIL or FERNAMBUCK WOOD, for Dyer's Use, the Hundred Weight — — —		6	$3\frac{5}{8}$			
	BRAZILLETTO or JAMAICA WOOD, for Dyer's Use, the Hundred Weight — — —		3	$10\frac{7}{12}$			
	FUSTICK, for Dyer's Use, the Hundred Weight — —			$10\frac{5}{8}$			
	LOGWOOD, for Dyer's Use, the Hundred Weight — —		11	11			
	NICARAGUA WOOD, for Dyer's Use, the Hundred Weight —		1	$5\frac{1}{4}$			
	RED or GUINEA WOOD, for Dyer's Use, the Hundred Weight		3	$6\frac{9}{10}$			
	WOOD, for Dyer's Use, not otherwise rated, the Hundred Weight,		1	$9\frac{3}{4}$			
	But if regularly imported, entered, and landed, Duty free						

TRAIN

	£. s. d.	£. s. d.
TRAIN OIL, or BLUBBER, or FISH OIL, of *British* or *Irish* Fishing, *Viz.*		
Of Greenland, and Parts adjacent, the Ton containing 252 Gallons —	1 18 $2\frac{1}{2}$	1 13 $10\frac{1}{2}$
Of Greenland, and Parts adjacent, taken by any Shipping belonging to His Majesty's Colonies or Plantations, and imported in such Shipping, the Ton containing 252 Gallons — — —	16 $8\frac{5}{12}$	13 $5\frac{5}{12}$
Of Greenland, and Parts adjacent, taken by any Shipping belonging to His Majesty's Colonies or Plantations, and imported in Shipping belonging to Great Britain or Ireland, the Ton containing 252 Gallons — — —	13 $2\frac{1}{2}$	11 $5\frac{5}{12}$
Of Newfoundland, and like Sort, the Ton containing 252 Gallons —	1 8 $7\frac{5}{12}$	1 5 $4\frac{5}{12}$

Of

	l.	s.	d.	l.	s	d.
Of Newfoundland, and like Sort, taken by Shipping belonging to any of His Majesty's Colonies or Plantations, and imported in such Shipping, the Ton containing 252 Gallons — — — —	14	4	4/5	11	0	5/8
Of Newfoundland, and like Sort, taken by Shipping belonging to any of His Majesty's Colonies or Plantations, and imported in Shipping belonging to Great Britain or Ireland, the Ton containing 252 Gallons — — —	10	8	11/12	9	1	7/12

WHALE

Oil head Matter, or other Produce of Whales, or other Creatures living in the Seas, taken and caught in any Part of the Ocean by the Crew of any Ship or Veſſel built in Great Britain, Ireland, or the Iſlands of Guernſey, Jerſey, or Man, wholly owned by His Majeſty's Subjects uſually reſiding therein reſpectively, may on Importation be admitted to Entry, and landed without Payment of any Duty whatever — — — — —

WHALE FINS, *Viz.*

	l.	s.	d.
Of British or Irish fishing imported in Ships belonging to any of His Majesty's Colonies or Plantations, the Ton containing Twenty Hundred Weight	2	19	7
Of British or Irish fishing imported in Shipping belonging to Great Britain or Ireland, the Ton containing Twenty Hundred Weight	1	9	9½

	l.	s.	d.
	1	12	6
	16		3

FINS of WHALES taken and caught in any Part of the Ocean by the Crew of any Ship or Vessel built in Great Britain, Ireland, or the Islands of Guernsey, Jersey, or Man, wholly owned by His Majesty's Subjects usually residing therein respectively, are upon Importation to be admitted to Entry, and landed without Payment of any Duty whatever.

OUTWARDS.

OUTWARDS.

	l.	s.	d.
HIDES, CALVE SKINS, KIP SKINS, Tanned or Tawed, and not dressed in Oil, and Sheep Skins tanned for Gloves, or Basil, the Hundred Weight	—	6	$1\frac{2}{3}$
HIDES dressed in Oil, the Hundred Weight	—	1	$3\frac{3}{3}$

SKINS, *Viz.*

CALVE SKINS dressed in Oil, the Hundred Weight	—	1	8
BLACK CONEY SKINS, with or without Silver Hair, for every 6 Score Skins	—	2	$10\frac{2}{3}$
GOAT SKINS tawed, the Hundred containing 6 Score Skins	—	1	8

GOAT

			l.	s.	d.
GOAT SKINS tanned with Sumack, to resemble Spaniſh Leather	For every 6 Score Skins	—		10	0
	For every Pound Weight	—			4½
LAMB SKINS, The Hundred containing 6 Score		—		2	8½
And beſides if Tawed, and not tanned or dreſſed in Oil, the Hundred Weight		—		4	2½
And beſides if Tanned for Gloves or Baſil, the Hundred Weight		—		5	0⅔
And beſides if Dreſſed in Oil, the Hundred Weight		—		10	1½
SHEEP SKINS, Tawed, and not tanned or dreſſed in Oil, the Hundred Weight		—		5	3½
SHEEP SKINS, Tanned for Roans, and not dreſſed in Oil, the Hundred Weight		—		7	9⅚
SHEEP SKINS, Dreſſed in Oil, the Hundred Weight		—		11	2⅙
PELTS, the Hundred containing 5 Score		—		3	7⅓
All Pieces or Parts of SKINS tawed or tanned, and not dreſſed in Oil, for every Twenty Shillings Value thereof on Oath		—		3	0

All

	l.	s.	d.
All Pieces or Parts of SKINS dreſſed in Oil, for every Twenty Shillings Value thereof on Oath —	—	2	0
And beſides, the Hundred Weight —	—	6	2¾
FUR, called GREY RABBIT FUR, or CONEY HAIR, the Pound —	—		3½
KIDS HAIR, for every Twenty Shillings Value thereof on Oath —	—	1	0
PARCHMENT, the Dozen —	—	1	7½
VELLUM, the Dozen —	—	3	3
LAPIS CALAMINARIS, the Ton —	—	2	2

SCHEDULE,

SCHEDULE, No. 2.

A SCHEDULE of the Additional Duties to be paid per Gallon, on the Exportation of Foreign Spirits to the Britiſh Colonies or Plantations in *America* or *Africa*, over and above the Duty paid on the Importation thereof.

	l.	s.	d.
For every Gallon of Single Rum or Spirits of the Produce of the Britiſh Colonies or Plantations —			$10\frac{53}{60}$
For every Gallon of Single Brandy, or Geneva, or Foreign Rum — — —			$5\frac{14}{15}$
For every Gallon of Cordial Water, Strong Water, or other Spirits, Single — —			$8\frac{1}{10}$
For every Gallon of Rum or Spirits, of the Britiſh Colonies or Plantations above Proof, ſo much in Addition to the Duties paid on Import as will amount in the Whole to — —	7		$2\frac{2}{3}$
For every Gallon of Brandy, Geneva, or Foreign Rum above Proof, ſo much in Addition to the Duties paid on Import, as will amount in the Whole to — — — —	8		$10\frac{1}{5}$
For every Gallon of Cordial Water, Strong Water, or other Spirits, above Proof, ſo much in Addition to the Duties paid on Import, as will amount in the Whole to — — —	9		$0\frac{1}{2}$

SCHEDULE,

SCHEDULE, No. 3.

A SCHEDULE of the Drawbacks upon every Ton of *French* Wine, exported to the *Britiſh* Colonies or Plantations in *America* and the *Weſt Indies*, according as the ſame has been imported by Wholeſale Merchants for Sale, Filled or Unfilled, having been imported in *Britiſh*, *Iriſh*, or Foreign Shipping, if regularly exported within Three Years after the Importation thereof: The ſaid Drawbacks to be in Lieu and full Satisfaction of all Drawbacks.

Having been imported in Britiſh or Iriſh Shipping.								Having been imported in Foreign Shipping.							
Filled.				Unfilled.				Filled.				Unfilled.			
l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d	20ths.
31	4	6	4	28	16	2	12	27	18	0	4	25	7	3	4

SCHEDULE,

SCHEDULE, No. 4.

A SCHEDULE of the Drawbacks upon every Ton of *French* Wine, exported to the *Britiſh* Settlements on the Coaſt of *Africa*, according as the ſame has been imported by Wholeſale Merchants for Sale, Filled or Unfilled, having been imported in *Britiſh*, *Iriſh*, or Foreign Shipping, if regularly exported within Three Years after the Importation thereof: The ſaid Drawbacks to be in Lieu and full Satisfaction of all other Drawbacks.

Having been imported in Britiſh or Iriſh Shipping.								Having been imported in Foreign Shipping.							
Filled.				Unfilled.				Filled.				Unfilled.			
l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.
16	13	7	14	14	5	4	2	13	7	1	14	10	16	4	14

SCHEDULE,

SCHEDULE, No. 5.

A SCHEDULE of the Drawbacks upon every Ton of *Rheniſh*, *Germany*, or *Hungary* Wine, exported to the *Britiſh* Plantations or Colonies in *America*, or the *Weſt Indies*, according as the ſame has been imported by Wholeſale Merchants for Sale, Filled or Unfilled, in *Britiſh*, *Iriſh*, or Foreign Shipping, if regularly exported within Three Years after the Importation thereof: The ſaid Drawbacks to be in Lieu and Satisfaction of all Drawbacks.

Having been imported in Britiſh or Iriſh Shipping.								Having been imported in Foreign Shipping.							
Filled.				Unfilled.				Filled.				Unfilled.			
l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.
25	12	0	$14\frac{4}{5}$	23	3	9	$5\frac{8}{25}$	22	12	6	$14\frac{4}{5}$	20	1	1	$9\frac{8}{25}$

SCHEDULE,

SCHEDULE, No. 6.

A SCHEDULE of the Drawbacks upon every Ton of *Rhenish*, *Germany*, or *Hungary* Wine, exported to the *British* Settlements on the Coast of *Africa*, according as the same has been imported by Wholesale Merchants for Sale, Filled or Unfilled, in *British*, *Irish*, or Foreign Shipping, if regularly exported within Three Years after the Importation thereof: The said Drawbacks to be in Lieu and Satisfaction of all Drawbacks.

Having been imported in British or Irish Shipping.								Having been imported in Foreign Shipping.							
Filled.				Unfilled.				Filled.				Unfilled.			
l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.
11	1	2	$4\frac{4}{5}$	8	12	10	$15\frac{3}{25}$	8	1	8	$4\frac{4}{5}$	5	10	2	$19\frac{3}{25}$

SCHEDULE,

SCHEDULE, No. 7.

A SCHEDULE of the Drawbacks upon every Ton of *Portugal* or *Madeira* Wine, *Spaniſh* and *Canary* Wine, and all other Wine of the Dominions of *Spain*, exported to the *Britiſh* Colonies or Plantations in *America* and the *Weſt Indies*, according as the ſame has been imported by Wholeſale Merchants for Sale, Filled or Unfilled, in *Britiſh*, *Iriſh*, or Foreign Shipping, if regularly exported within Three Years after the Importation thereof: The ſaid Drawbacks to be in Lieu and full Satisfaction of all Drawbacks.

Having been imported in Britiſh or Iriſh Shipping.								Having been imported in Foreign Shipping.							
Filled.				Unfilled.				Filled.				Unfilled.			
l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.
19	14	1	$6\frac{2}{5}$	18	3	5	$6\frac{3}{5}$	17	9			15	16	9	$6\frac{3}{5}$

SCHEDULE,

SCHEDULE, No. 8.

A SCHEDULE of the Drawbacks upon every Ton of *Portugal* or *Madira* Wine, *Spaniſh* and *Canary* Wine, and all other Wine of the Dominions of *Spain*, exported to the *Britiſh* Settlements on the Coaſt of *Africa*, according as the ſame has been imported by Wholeſale Merchants for Sale, Filled or Unfilled, in *Britiſh*, *Iriſh*, or Foreign Shipping, if regularly exported within Three Years after the Importation thereof: The ſaid Drawbacks to be in Lieu and full Satisfaction of all Drawbacks.

Having been imported in Britiſh or Iriſh Shipping.								Having been imported in Foreign Shipping.							
Filled.				Unfilled.				Filled.				Unfilled.			
l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.
10	0	2	6⅔	8	9	6	6⅔	8	5	1		6	2	10	6⅔

SCHEDULE,

SCHEDULE, No. 9.

A SCHEDULE of the Drawbacks upon every Ton of all other Wine, exported to the *Britiſh* Colonies or Plantations in *America* and the *Weſt Indies*, according as the ſame has been imported by Wholeſale Merchants for Sale, Filled or Unfilled, in *Britiſh*, *Iriſh*, or Foreign Shipping, if regularly exported within Three Years after the Importation thereof: The ſaid Drawbacks to be in Lieu and full Satisfaction of all Drawbacks.

Having been imported in Britiſh or Iriſh Shipping.								Having been imported in Foreign Shipping.							
Filled.				Unfilled.				Filled.				Unfilled.			
l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d	20ths.
27	7	10	$1\frac{7}{15}$	24	18	6	$0\frac{14}{15}$	26	2	2	$1\frac{7}{15}$	23	9	3	$19\frac{14}{15}$

SCHEDULE,

SCHEDULE, No. 10.

A SCHEDULE of the Drawbacks upon every Ton of all other Wine, exported to the *British* Settlements on the Coast of *Africa*, according as the same has been imported by Wholesale Merchants for Sale, Filled or Unfilled, in *British*, *Irish*, or Foreign Shipping, if regularly exported within Three Years after the Importation thereof: The said Drawbacks to be in Lieu and full Satisfaction of all Drawbacks.

Having been imported in British or Irish Shipping.						Having been imported in Foreign Shipping.					
Filled.			Unfilled.			Filled.			Unfilled.		
l.	s.	d. 20ths.	l.	s.	d. 20ths.	l.	s.	d. 20ths.	l.	s.	d. 20ths.
17	13	11 $\frac{7}{15}$	15	4	6 $\frac{14}{15}$	16	8	3 $\frac{7}{15}$	13	15	4 $\frac{14}{15}$

CHAP.

A. D. 1789.

CHAP. IV.

An Act for regulating the Sugar Trade, and for granting to His Majeſty, His Heirs and Succeſſors, the Duties therein mentioned.

WE your Majeſty's moſt dutiful and loyal ſubjects the commons of Ireland in Parliament aſſembled, as a further ſupply to your Majeſty, to ſupport the expence of your Majeſty's government, and with a grateful ſenſe of the great benefits to ariſe from an open and direct commercial intercourſe with the ſugar colonies of Great Britain, do moſt humbly beſeech your Majeſty, That it may be enacted, and be it enacted, by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, until the twenty-fifth day of March, one thouſand ſeven hundred and ninety inclusive, and no longer, there ſhall be raiſed, levied, collected, and paid unto your Majeſty, your heirs and ſucceſſors, for and upon all ſugars of the growth, product, or manufacture of the Britiſh colonies or plantations in America, or the Weſt Indies, which ſhall be imported into this kingdom during the time aforeſaid, the ſeveral duties in the ſchedule marked, (No. 1.) hereunto annexed, which ſchedule ſhall be deemed and taken to be to all intents and purpoſes a part of this act, to be computed upon every hundred weight, containing one hundred and twelve ſuttle pounds of ſuch ſugars reſpectively, and ſo in proportion for any greater or leſs quantity.

II. Provided always, and be it further enacted, That the ſaid ſeveral duties in the ſaid annexed ſchedule mentioned, ſhall be in lieu and full ſatisfaction of all cuſtoms, ſubſidies, and duties whatſoever, payable upon all ſuch ſugars, by virtue of any law or laws heretofore made in this kingdom, and ſhall be ſeverally paid down in ready money net, without any diſcount or allowance whatſoever.

III. And be it further enacted, That all ſuch duties, ſo to be paid upon the importation of ſugars of the growth, produce, or manufacture of the Britiſh colonies or plantations in America, or the Weſt-Indies, ſhall be fully drawn back and repaid to any merchant or trader who ſhall duly export any of the ſaid ſugars within three years from the importation thereof.

IV. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, until the twenty-fifth day of March, one thouſand ſeven hundred and ninety inclusive, and no longer, there ſhall be raiſed, levied, collected and paid to your Majeſty, your heirs and ſucceſſors, for and upon all ſugars which ſhall be imported into this kingdom during the time aforeſaid, not being of the growth, product, or manufacture of any of the Britiſh colonies or plantations in America, or the Weſt Indies, or of the manufacture of Great Britain, the ſeveral duties mentioned in the ſchedule (No. 2.) hereunto annexed, which ſchedule ſhall be deemed and taken to be, to all intents and purpoſes a part of this act, to be computed upon every hundred weight containing one hundred and twelve ſuttle pounds of ſuch ſugars reſpectively, and ſo in proportion for any greater or leſs quantity.

A. D. 1789. Chap. 4.

V. Provided always, and be it further enacted, That the ſaid ſeveral duties in the ſaid annexed ſchedule (No. 2.) mentioned, ſhall be in lieu and full ſatisfaction of all cuſtoms, ſubſidies, and duties whatſoever, payable upon ſuch ſugars, by virtue of any law or laws heretofore made in this kingdom, and ſhall be ſeverally paid down in ready money net, without any diſcount or allowance whatſoever.

VI. And be it further enacted, That the ſeveral drawbacks mentioned in the ſaid annexed ſchedule (No. 2.) ſhall be allowed and paid to any merchant or trader who ſhall duly export any ſuch ſugars within three years from the importation thereof, to be computed upon every hundred weight containing one hundred and twelve ſuttle pounds of ſuch ſugars reſpectively, and ſo in proportion for any greater or leſs quantity.

VII. Provided always, That ſuch drawbacks ſhall not be paid upon the exportation of any ſuch ſugars, unleſs ſuch proof be firſt made, and in ſuch manner as is uſually practiſed for the obtaining of drawbacks.

VIII. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, until the twenty-fifth day of March, one thouſand ſeven hundred and ninety inclusive, and no longer, there ſhall be raiſed, levied, collected, and paid to your Majeſty, your heirs and ſucceſſors, for and upon all refined ſugars in loaves, not being baſtards, and all candy which ſhall be imported into this kingdom from Great Britain, during the time aforeſaid, being of the manufacture of Great Britain, a duty after the rate of one pound ſixteen ſhillings and nine pence halfpenny for every hundred weight containing one hundred and twelve ſuttle pounds of ſuch ſugars, and ſo in proportion for any greater or leſs quantity; and for and upon all refined ſugars called baſtards, and all ground and powdered refined ſugars, and all refined loaf ſugar broken in pieces, which ſhall be imported from Great Britain during the time aforeſaid, a duty after the rate of eighteen ſhillings and eleven pence ſixteen-twentieths of a penny, and ten-fifteenths of a twentieth for every hundred weight thereof containing one hundred and twelve ſuttle pounds, and ſo in proportion for any greater or leſs quantity, ſuch duties to be paid down on importation in ready money net, without any diſcount or allowance whatſoever, and to be in lieu and full ſatisfaction of all duties, cuſtoms, and exciſe, payable thereon, by any law or laws heretofore made in this kingdom.

IX. And be it enacted, That to encourage the refining of ſugars in Ireland, the following bounties ſhall be allowed and paid upon all ſugars which ſhall be refined in this kingdom and exported from thence during the time aforeſaid, that is to ſay, a bounty after the rate of one pound eight ſhillings and two pence for every one hundred weight of ſuch ſugars, containing one hundred and twelve ſuttle pounds, which ſhall be exported in the loaf complete and whole, being net, that is to ſay, of one uniform whiteneſs throughout, and which ſhall have gone through the operation of two or more clays ſince it was laſt in the pan, and ſhall have been properly and thoroughly dried in the ſtove, according to the preſent practice of refining; and a bounty after the rate of twelve ſhillings and ſeven pence thirteen-twentieths of a penny and five-fifteenths of a twentieth for every hundred weight containing one hundred and twelve ſuttle pounds of ſuch refined ſugar called baſtard, and of all ground, powdered, refined ſugar, and all refined loaf ſugar broken in pieces, the ſaid ſugar having been twice clayed and properly dried in the ſtove, and of all candy properly refined and manufactured, and freed from dirt and ſcum, which ſhall be exported during the time aforeſaid.

X. Provided always, That if any ſuch refined ſugars, commonly called lumps, being in loaves, ſhall have gone through the operation of three clays at the leaſt ſince

ſince they were laſt in the pan, and ſhall be net, and ſhall have been thoroughly dried in the ſtove in the manner herein before directed, though ſuch loaves be exported without the ſmall ends or tips, they ſhall be deemed complete and whole within the true intent and meaning of this act, and the exporter or exporters of the ſame ſhall receive the drawback or bounty accordingly.

XI. And be it enacted, That if the proper officer or officers of your Majeſty's revenue, ſhall upon view or examination either before or after ſhipping, find any ſugar or candy which ſhall be entered for exportation, in order to obtain the bounties or drawbacks thereon, to be leſs in quantity than expreſſed in the exporter's endorſement, or entered under a wrong denomination, or if ſuch ſugars ſhall not be reſpectively refined in the manner before directed, or if ſuch candy be not properly refined and manufactured, and free from dirt and ſcum, all ſuch ſugars or candy ſhall be forfeited, and ſhall and may be ſeized by any officer or officers of the revenue, and ſued for and recovered as herein after directed.

XII. And be it further enacted, That before any drawback or bounty ſhall be paid for any of the ſugars or candy herein before mentioned, being of the manufacture of this kingdom, or any debentures made out for the ſame, the refiner or refiners, not being the exporter or exporters of ſuch ſugars or candy, ſhall make an oath, or if a known quaker, a ſolemn affirmation before the collector, or other proper officer of the port from whence ſuch ſugars and candy ſhall be exported, which oath or affirmation ſuch collector or other officer is hereby empowered and required to adminiſter, of the following import, that is to ſay, that he, ſhe, or they ſold ſuch ſugars or candy, expreſſing the quantity and time when ſold, the perſon or perſons intending to export the ſame, and that ſuch ſugars have reſpectively gone through the operations herein before expreſſed, and have been properly and thoroughly dried in the ſtove, or that ſuch candy has been properly refined or manufactured according to the true intent and meaning of this act; and that he, ſhe, or they verily believe or believes ſuch ſugars or candy were produced from brown or muſcovado ſugars of the growth or produce of your Majeſty's plantations in America or the Weſt Indies, and imported from thence or from Great Britain, and that the ſeveral duties payable thereon were duly paid; and the exporter or exporters of ſuch ſugars or candy ſhall then make oath, or if a known quaker, a ſolemn affirmation before ſuch collector or other proper officer as aforeſaid; which oath or affirmation ſuch collector or other officer is hereby authorized and directed to adminiſter, that ſuch ſugars or candy, being the ſugars or candy for which ſuch bounty or drawback is then claimed, are the identical ſugars or candy or part thereof, which were ſold to him or them as aforeſaid, by ſuch refiner or refiners, and before the money due upon ſuch debenture or debentures ſhall be paid, ſuch exporter or exporters ſhall alſo make oath, or if a known quaker a ſolemn affirmation in the manner herein before directed, that ſuch ſugars or candy have been duly exported, and the ſearcher or other proper officer of the port reſpectively from which ſuch ſugars or candy ſhall be exported, ſhall certify that the ſame have been fairly ſhipped, and all other requiſites duly performed; and whenever the refiner or refiners of ſuch ſugars or candy ſhall be the exporter or exporters thereof, ſuch exporter or exporters ſhall then make oath, or if a known quaker a ſolemn affirmation in manner aforeſaid, as well of the due exportation of the ſame, as of the ſeveral particulars herein before directed to be ſworn or affirmed to by ſuch exporter or exporters, excepting what relates to the ſale of the ſaid ſugars or candy, according to the true intent and meaning of this act.

XIII. And be it further enacted, That upon the arrival of any ſhip or veſſel from any of the Britiſh plantations in America or the Weſt Indies, with ſugars

on board, at the port of her discharge in this kingdom, the master or other person taking charge of the ship or vessel, shall at the time he makes his report of the cargo, deliver to the collector or other chief officer of the revenue, such certificate as is usually given or required to be given by the master of such ship loading in, and to sail from any of the said colonies to Great Britain, and make oath, or if a known quaker a solemn affirmation, which oath or affirmation the collector, or other chief officer of the revenue, is hereby empowered and directed to administer, that the goods so reported are the same that are mentioned in the said certificate, or in default thereof, shall forfeit one hundred pounds, and that all sugars imported without such certificate, shall be considered, deemed, and taken to be foreign sugars, not of the growth, produce, or manufacture of the British colonies, and shall pay duty accordingly.

XIV. And be it further enacted, That all clayed sugars shall be deemed to be, and be taken and considered as muscovado sugar within the meaning of this act, and shall pay duty and receive drawback as such, and be subject to the like regulations in every respect.

XV. Provided always, That if any sugar shall be imported into this kingdom, as being of the growth, product, or manufacture of any British colony or plantation in America, or the West Indies, without being included in such certificate as is herein before directed, and that it shall appear to the satisfaction of the commissioners of your Majesty's revenue, that the said sugars are really and truly the produce, growth, or manufacture of such British plantations or colony, and that no fraud was intended, it shall and may be lawful for the said commissioners to permit such sugars to be entered upon payment of the like duties, as such goods would be liable to if they were attended with and included in the certificates herein before mentioned.

XVI. And be it further enacted, That the proper officer or officers shall keep a separate and distinct account of all sugars imported into and exported from this kingdom, and of the hereditary duties which would have been payable thereon, if this act had not been made, and that he or they do regularly enter the amount of those several hereditary duties, and that so much of the money arising from the duties imposed by this act upon the importation of sugars into this kingdom, as the hereditary duties payable thereon would so have amounted to, shall be regularly and duly placed to the account of your Majesty's hereditary revenue.

XVII. And be it further enacted, That all and singular the said duties, rates and impositions hereby granted, shall be raised, answered, collected, and paid unto your Majesty, your heirs and successors during the time aforesaid, in like manner, except as to bonding the same, or any discount for prompt payment, and all penalties and forfeitures hereby imposed, shall be recovered and sued for by such ways, means, and methods, and by such rules and directions, and under such penalties and forfeitures, and with such powers as are appointed, directed, and expressed for the raising, answering, collecting and paying of duties, in and by an act made in this kingdom in the fourteenth and fifteenth years of the reign of his late Majesty Charles the second, entitled, *An act for the settling of the excise or new impost upon his Majesty, his heirs and successors, according to the book of rates therein inserted*," or by any other law now of force, relating to the revenue of excise in this kingdom, as fully and effectually to all intents and purposes, as if the same were particularly mentioned, expressed and enacted again in this act, with like remedy of appeal to and for the party aggrieved, as in and by the said act of excise, or any other law or laws now in being, relating to the duties of excise is provided.

XVIII. And

XVIII. And be it further enacted, That the ſix pence per pound, and all other fees which ſhall or may be payable to the vice-treaſurer or vice-treaſurers, paymaſter or receiver-general, clerk of the pells, or any other officer or officers of this kingdom, upon iſſuing or payment of any ſum or ſums of money which ſhall or may ariſe out of the aids herein before particularly mentioned, ſhall be received by the ſaid vice-treaſurer or vice-treaſurers, receiver, or paymaſter-general, for the uſe of your Majeſty, your heirs and ſucceſſors, during the time aforeſaid, and ſhall be duly accounted for by him or them to your Majeſty, your heirs and ſucceſſors, as a further additional aid hereby given and granted for the further ſupport of your Majeſty's government.

SCHEDULE, No. 1.

A SCHEDULE of the reſpective Duties payable upon Sugars of the Growth, Product, or Manufacture of the *Britiſh* Colonies or Plantations in *America*, or the *Weſt Indies*, imported into this Kingdom: The ſaid Duties to be in Lieu and full Satisfaction of all Duties.

	Duty.		
	l.	s.	d.
MUSCOVADO, the Hundred Weight containing 112 Pounds	0	13	4½
WHITE, the Hundred Weight containing 112 Pounds	1	11	5
REFINED, the Hundred Weight containing 112 Pounds	5	6	10⅔

SCHEDULE,

SCHEDULE, No. 2.

A SCHEDULE of the respective Duties payable upon all Sugars imported into this Kingdom, not being of the Growth, Produce, or Manufacture of the *British* Colonies or Plantations in *America*, or the *West Indies*, or of the Manufacture of *Great Britain*, with the Drawbacks to be allowed on the due Exportation thereof, within Three Years from the Time of Importation: The said Duties and Drawbacks to be in Lieu and full Satisfaction of all Duties and Drawbacks.

	Duty on Importation, except from *Great Britain*.			Duty on Importation from *Great Britain*, and Drawback on Exportation.		
	l.	s.	d.	l.	s.	d.
MUSCOVADO, the Hundred Weight containing 112 Pounds	1	9	$5\frac{1}{20}$	1	7	$3\frac{1}{20}$
WHITE, the Hundred Weight containing 112 Pounds	2	9	$3\frac{1}{2}$	2	5	$3\frac{5}{20}$
REFINED, the Hundred containing 112 Pounds	5	6	$10\frac{3}{5}$	4	17	$8\frac{1}{20}$

A. D. 1789.

CHAP. V.

An Act for regulating the Coffee Trade, and for granting to His Majeſty, His Heirs and Succeſſors, the ſeveral Duties therein mentioned upon Coffee.

WE your Majeſty's moſt dutiful and loyal ſubjects the commons of Ireland, in Parliament aſſembled, do moſt humbly beſeech your Majeſty that it may be enacted: and be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, until the twenty-fifth day of March, one thouſand ſeven hundred and ninety incluſive, there ſhall be granted, raiſed, collected, levied, and paid to your Majeſty, your heirs and ſucceſſors, for and upon all coffee which ſhall be imported into this kingdom during the time aforeſaid, a duty of ſix pence for each pound weight, the ſaid duty to be in lieu and full ſatisfaction of all duties payable by any act or acts of Parliament heretofore made in this kingdom, upon the importation thereof.

II. And for the better ſecuring the ſaid duty upon coffee to be conſumed in this kingdom, and to the intent that the ſame may not be too burthenſome on the importers of ſuch coffee as ſhall be exported to parts beyond the ſeas: be it enacted, That from and after the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, all ſuch coffee as ſhall be imported into this kingdom upon entry thereof at the cuſtom-houſe, and paying down in ready money net, without any diſcount or allowance whatſoever, a ſum after the rate of three ſhillings and ſix pence for every one hundred weight thereof, and ſecuring the remainder of ſaid duty of ſix pence per pound, in like manner as the duties on tobacco are required by law to be ſecured in caſes where the importer deſires to warehouſe the ſame, ſhall be forthwith carried or put into the King's warehouſe in the like manner and under the ſame regulations as tobacco may be warehouſed, any law or ſtatute to the contrary notwithſtanding; and the ſaid importer or importers thereof ſhall have power to garble and ſeparate ſuch coffee in ſuch warehouſes to make it merchantable, and the ſaid coffee ſo brought into ſuch warehouſe or warehouſes, ſhall not be taken or carried out from thence upon any account whatſoever, other than as is herein mentioned, that is to ſay, ſuch of the ſaid coffee as ſhall be ſold to be conſumed in this kingdom, ſhall be delivered out of ſuch warehouſe or warehouſes upon payment of the ſaid duty ſecured thereon by the importer or importers as aforeſaid, and for ſuch of the ſaid coffee as ſhall be exported within three years after import, the duty of three ſhillings and ſix pence per hundred ſo paid on import, ſhall be fully drawn back, and the ſecurity entered into for the payment of the remaining duties, ſhall be cancelled and made void.

III. And be it further enacted, That if the importer or importers of ſuch coffee as ſhall be ſo lodged in warehouſes as aforeſaid, ſhall not within the ſpace of fifteen months, by payment of the ſaid duties ſo ſecured, or by debentures, upon exportation of ſaid coffee, diſcharge his or their obligations, but that the coffee, or any part thereof, ſhall continue and be ſtill remaining in the ſaid warehouſes for want of payment of any of the duties due thereon, in ſuch caſe it

ſhall and may be lawful for the ſaid commiſſioners, or principal officers of your Majeſty's revenue for the time being, at the reſpective ports, and they are hereby empowered to cauſe the ſaid coffee ſo remaining to be publickly ſold by inch of candle, firſt giving the proprietor or proprietors thereof fourteen days notice in writing of ſuch intended ſale, either perſonally or by leaving ſuch notice at the place of ſuch proprietors laſt abode, the product thereof after ſuch ſale firſt to be applied to payment of the ſaid ſecurity, ſtorage, and all other charges which may have been incurred, and the overplus, if any, to be rendered and paid to the proprietor, or other perſon lawfully authorized to receive the ſame.

IV. Provided always, That the exporter ſhall perform all the requiſites, and give ſuch ſecurity as is uſual in caſes of drawback for not re-landing the ſame.

V. And be it enacted, That towards raiſing the ſupply granted to your Majeſty, and for the better regulation of the coffee trade, there ſhall be raiſed, levied, and paid to your Majeſty, your heirs and ſucceſſors, during the time aforeſaid, for and upon all coffee which ſhall be conſumed in this kingdom a duty of ſix pence per pound, for each pound weight thereof, the ſaid duty to be paid by the perſon or perſons buying the ſame from the importer or importers thereof.

VI. And be it further enacted, That every perſon who ſhall ſell by retail, or otherwiſe deal in coffee, except as an importer thereof, and except ſuch perſons as ſhall have been licenſed to ſell tea or groceries in any city or town corporate within this kingdom, between the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, and the twenty-fifth day of March, one thouſand ſeven hundred and ninety, ſhall take out a licenſe from the collector of the diſtrict in which ſuch perſon ſhall reſide, and ſhall pay for the ſame a duty of twenty ſhillings; and every ſuch perſon as aforeſaid, who ſhall ſell by retail, or otherwiſe deal in coffee as aforeſaid, in any part of this kingdom, not being a city or town corporate, ſhall take out a licenſe in the ſame manner, and ſhall pay for the ſame a duty of ten ſhillings, and every ſuch licenſe ſhall continue in force until the twenty-fifth day of March, one thouſand ſeven hundred and ninety, and for ſuch licenſe a fee of two ſhillings, and no more, ſhall be paid; and if any ſuch perſon ſhall ſell by retail, or otherwiſe deal in coffee as aforeſaid, without having taken out ſuch licenſe as aforeſaid, he or ſhe ſhall forfeit the ſum of fifty pounds.

VII. And be it enacted, That every collector who ſhall grant a licenſe to any perſon to deal in, or ſell coffee by retail, ſhall, at the time of granting ſuch licenſe, give to the perſon obtaining the ſame a certificate thereof, which certificate ſhall, at every time the perſon or perſons ſo licenſed ſhall purchaſe any coffee from any importer of coffee, be produced to ſuch importer, who ſhall endorſe on the back of ſuch certificate the number of packages, and the number of pounds in each package, the place where, and time when, and the name of the ſhip in which the ſame was imported, and the time when the duty payable on the import thereof was paid, and the name of the perſon to whom the ſame ſhall be ſold, and the time of ſuch ſale, and ſuch importer, or his known clerk, ſhall ſign ſuch endorſement, and the ſaid certificate, with ſuch endorſement as aforeſaid, ſhall be produced to the proper officer for granting permits, before ſuch officer ſhall grant a permit for ſuch coffee; and ſuch officer ſhall, at the time of granting every ſuch permit, ſpecify in ſuch endorſement the date and number of the permit, and the place where the ſame ſhall be granted, and ſign his name thereto, and upon every tranſfer of ſuch coffee the like requiſites ſhall be performed, as are directed upon the firſt ſale, by the importer; and every ſuch dealer in coffee ſhall, on the twenty-fifth day of March, one thouſand ſeven hundred and ninety,

A. D. 1789. Chap. 5.

or within ten days after ſaid day, return to the collector of the diſtrict in which he ſhall reſide, the ſaid certificate, together with all endorſements made thereon, or in default thereof ſhall forfeit the ſum of one hundred pounds; and in caſe the paper on which ſuch certificate ſhall be granted, ſhall before the twenty-fifth day of March, one thouſand ſeven hundred and ninety, be filled up by the endorſements herein directed to be made thereon, then, and in every ſuch caſe, every ſuch collector ſhall, upon ſuch dealer as aforeſaid delivering up to him any ſuch certificate ſo by him granted, with the ſaid endorſements thereon, grant unto ſuch dealer as aforeſaid a new certificate, on which ſuch account of all coffee to be hereafter purchaſed by him until the twenty-fifth day of March, one thouſand ſeven hundred and ninety inclusive, ſhall be endorſed as aforeſaid, and every ſuch collector ſhall, upon receiving from every ſuch dealer as aforeſaid any ſuch certificate, with the endorſements thereon, enter the ſame in a book to be kept by him for that purpoſe, and forthwith tranſmit every ſuch certificate, with the endorſements thereon, to the commiſſioners of your Majeſty's revenue; and every ſuch officer who ſhall grant any ſuch permit as aforeſaid, ſhall forthwith tranſmit to the collector of the diſtrict to which ſuch coffee ſhall have been permitted, an account of the quantity of ſuch coffee, and the name of the perſon to whom the ſame was permitted, who ſhall notify the ſame to the gauger of the walk in which ſuch perſon ſhall reſide, in order that ſuch gauger, or other officer of exciſe, may view and examine ſuch coffee, and charge the perſon to whom ſuch coffee ſhall have been permitted with the duty due and payable thereon.

VIII. And be it further enacted, That the perſon or perſons to whom ſuch coffee ſhall be conſigned by virtue of ſuch permit ſhall, immediately after the arrival of ſuch coffee to the place to which the ſame ſhall be ſent or directed, give notice in writing to the ſurveyor of exciſe, or in his abſence, to the gauger of the walk in which ſuch coffee ſhall arrive, of the arrival of the ſame, which ſurveyor or gauger is hereby required to repair to the place where ſuch coffee ſhall then be, and ſhall then and there carefully examine the ſame, with the ſaid permit, and ſhall take ſuch permit from the perſon having charge of ſuch coffee, and ſhall upon oath made by ſuch perſon, which oath every ſuch ſurveyor or gauger is hereby ſeverally authoriſed to adminiſter, that the coffee mentioned in ſuch permit was, to the beſt of his knowledge or belief, the identical coffee then produced to ſuch officer, which officer ſhall thereupon, without fee or reward, give the owner, or perſon having charge of ſuch coffee, a certificate, containing a true and particular account of ſuch coffee, which certificate ſhall be deemed to be of equal authenticity and effect with the original permit, and ſuch ſurveyor or gauger ſhall thereupon charge the perſon or perſons to whom ſuch coffee ſhall have been ſo conveyed, with the ſaid duty of ſix pence per pound, and every month make return or report in writing to the collector of the diſtrict, of all ſuch duty on coffee as ſhall have been charged within ſuch month.

IX. And be it further enacted, That every retailer of, and dealer in coffee ſhall, within ten days after ſuch return ſhall be or ought to have been made, pay and clear off all ſuch duties as ſhall be due from him, her, or them, reſpectively, for and on account of all ſuch coffee as ſhall have been permitted to him, her, or them, reſpectively within the ſaid month.

X. And be it further enacted, That if any ſuch retailer of, or dealer in coffee ſhall omit or refuſe to give ſuch notice of the arrival of any coffee to him or her as aforeſaid, or ſhall omit or refuſe to deliver up ſuch permit as aforeſaid, or ſhall not within the time herein appointed for that purpoſe, pay off and diſcharge all duties ſo returned, as a charge on him, her, or them reſpectively, he, ſhe, or they reſpectively, ſhall forfeit the ſum of fifty pounds.

XI. And

XI. And to the end, that the officers of the revenue may be the better enabled to keep a regular ſtock account on all importers of, and other dealers in coffee: be it enacted, That every importer, retailer of, or dealer in coffee, who ſhall on the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, have or hold in his, her, or their cuſtody, power, or poſſeſſion, or in the cuſtody of any other perſon or perſons, for their uſe, any quantity of coffee, either of his, her, or their property, or the property of any other perſon or perſons, ſhall on the ſaid day, or within ten days after, give and deliver to the collector of the diſtrict where ſuch perſon or perſons ſhall reſide, a true account in writing of his, her, or their name or names reſpectively, and place or places of abode, and of the true quantity of coffee which ſuch perſons ſhall reſpectively, at the time of giving in ſuch account, have in his, her, or their cuſtody, power, or poſſeſſion, or in the poſſeſſion of any other perſon or perſons, for their uſe, which account ſhall alſo ſet forth the number of packages, and diſtinguiſh the quantity contained in each of them, and the particular warehouſes, ſtore-houſes, cellars, or other places where the ſame ſhall then be, which account ſhall be ſigned by ſuch retailer of, or dealer in coffee as aforeſaid, or one of his, her, or their known clerks, with their ſeveral and reſpective names and places of abode, and ſhall, in like manner, within ten days after every twenty-fourth day of June, twenty-ninth day of September, twenty-fifth day of December, and twenty-fifth day of March, in every year, give and deliver to ſuch collector as aforeſaid, a like account as is herein required, in which account ſhall be contained all ſuch ſtock as aforeſaid, as he or they reſpectively had on the ſaid reſpective days; and in caſe any ſuch retailer of, or dealer in coffee as aforeſaid, ſhall neglect to give in any ſuch account as aforeſaid at the reſpective times, and in ſuch manner and form as is herein directed and required, ſuch perſon ſhall for every ſuch offence forfeit the ſum of twenty pounds; and in caſe any ſuch account ſhall appear to be falſe or fraudulent, all ſuch coffee of which no account, or of which a falſe or fraudulent account ſhall be given, and the packages containing the ſame ſhall be forfeited, and ſhall and may be ſeized by any officer or officers of his Majeſty's revenue, and the perſon or perſons ſo offending ſhall forfeit treble the value thereof.

XII. And be it further enacted, That for and upon all coffee which ſhall be in the ſtores or poſſeſſion of any retailer of, or dealer in coffee, on the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, there ſhall be paid to your Majeſty, your heirs and ſucceſſors, a duty of ſix pence for every pound weight thereof, the ſame to be charged by the officers of exciſe of the walk in which ſuch retailer of, or dealer in coffee ſhall reſide, and to be paid by every ſuch perſon reſpectively in like manner, and under the ſame penalty as is herein appointed with reſpect to the ſaid duty of ſix pence, directed to be paid by the perſon or perſons buying the ſame from the importer or importers thereof; provided that nothing herein contained ſhall extend to charge ſuch laſt mentioned coffee with the ſaid duty, if the perſon or perſons in whoſe poſſeſſion the ſame ſhall be, on the ſaid day, ſhall prove to the ſatisfaction of the commiſſioners of the revenue, that the duty chargeable on ſuch coffee, upon the importation thereof, hath been fully paid.

XIII. And be it further enacted, That from and after the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, every perſon who ſhall keep a public ſhop, cellar, or warehouſe, for ſelling of brandy, arrack, rum, ſpirits, or ſtrong waters, and ſhall have in his, her, or their cuſtody, or in the cuſtody of any other perſon or perſons, for his, her, or their uſe, any coffee exceeding the quantity of one pound, ſhall be deemed and taken to be a ſeller of,

A. D. 1789. Chap. 5.

and dealer in coffee, within the meaning of this act for charging inland duties upon coffee.

XIV. Provided always, That no ſeller of, or dealer in coffee ſhall receive out of any of the public warehouſes aforeſaid, any leſs quantity of coffee than one hundred pounds weight at any one time; and for preventing the clandeſtine importation of coffee into this kingdom: be it further enacted, That if any perſon from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, ſhall import or bring any coffee into this kingdom, and ſhall not make due entry thereof, and pay the duty thereon, or bring the ſame into ſuch warehouſe or warehouſes in manner as herein directed, the ſame ſhall be, and is hereby taken to be clandeſtinely run, and unlawfully imported, and ſuch coffee, together with the packages containing the ſame, and all horſes and carriages carrying and drawing the ſame, ſhall be forfeited, and ſhall and may be ſeized by any officer of the revenue.

XV. Provided always, and be it further enacted, That if any doubt ſhall ariſe whether the cuſtom or inland duty, payable for any coffee which ſhall be ſeized in purſuance of this act, hath been duly paid, or that the ſame, or any part thereof hath been condemned as forfeited, and ſold at a cuſtom-houſe ſale, the proof thereof ſhall lie on the owner or claimer thereof, or the perſon or perſons on whom the ſame ſhall be found, and not on the officer.

XVI. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, it ſhall and may be lawful for any officer or officers of the revenue, at any time by day, to enter into all or any the warehouſes, ſtore-houſes, rooms, ſhops, cellars, vaults, and other places made uſe of by any perſon or perſons ſelling coffee by wholeſale or retail, for keeping or making ſuch coffee, and by weighing, gauging, or otherwiſe, to take an account of the quantity thereof which ſhall at any time be in his, her, or their cuſtody, in the weighing whereof the owner or owners of ſuch coffee, or ſome perſon on his, her, or their behalf, ſhall be aiding and aſſiſting to ſuch officers, and ſhall keep ſufficient juſt weights and ſcales to be made uſe of by ſuch officers for that purpoſe; and if any ſuch coffee-houſe keeper, or any other perſon or perſons ſelling or dealing in coffee by wholeſale or retail, ſhall hinder or refuſe permiſſion to ſuch officers, or any of them, to enter into ſuch his, her, or their warehouſes, ſtorehouſes, rooms, ſhops, cellars, vaults, or other place, or to take ſuch account as aforeſaid, or neglect to keep and furniſh ſuch officer or officers with ſufficient juſt weights and ſcales to be made uſe of by ſuch officers for the purpoſes aforeſaid, or ſhall keep any falſe weights or ſcales, or ſhall neglect or refuſe to aſſiſt ſuch officer or officers in weighing ſuch coffee as aforeſaid, or ſhall hinder or obſtruct any of ſuch officers in the execution of the powers and authorities given to him or them by this act, every perſon offending therein ſhall for every ſuch offence forfeit the ſum of one hundred pounds.

XVII. And be it enacted, That it ſhall not be lawful to import any coffee during the time aforeſaid, into this kingdom, ſave at the ports where tobacco may by law be warehouſed; and if any ſhip or veſſel ſhall be found within the limits of any other port, haven, or creek, within this kingdom, having coffee on board in any packages whatſoever, or ſhall be diſcovered ſo to have been, ſave only and except in caſe of unavoidable neceſſity and diſtreſs, of which neceſſity and diſtreſs the maſter, purſer, or perſon having or taking the charge or command of ſuch ſhip or veſſel, ſhall, immediately after the arrival of ſuch ſhip or veſſel in ſuch port, haven, or creek, give notice, and make proof before the collector, or other chief officer of the revenue, reſident at the neareſt port

where ſuch ſhip or veſſel ſhall arrive, ſuch ſhip or veſſel, with all her guns, tackle, furniture, ammunition, and apparel, and alſo ſuch coffee ſhall be forfeited.

XVIII. And be it further enacted, That from and after the twenty-fourth day of June, one thouſand ſeven hundred and eighty-nine, all coffee in any package containing leſs than one hundred and twelve pounds weight, ſhall be ſeized and forfeited, if found on board any ſhip, veſſel, or boat, in any port or harbour of this kingdom, or within four leagues of the ſhore of this kingdom, or ſhall be diſcovered ſo to have been, although bulk ſhall not appear to have been broken, or any of ſuch coffee run, or attempted to have been run, out of ſuch ſhip, veſſel, or boat, ſave only and except in caſe of unavoidable neceſſity and diſtreſs, of which neceſſity and diſtreſs the maſter, purſer, or perſon having or taking the charge or command of ſuch ſhip or veſſel, ſhall, immediately after the arrival of ſuch ſhip or veſſel into any bay, harbour, river, or creek, of or belonging to this kingdom, give notice and make proof before the collector, or other chief officer, reſident at the neareſt port where ſuch ſhip or veſſel ſhall arrive.

XIX. And be it further enacted, That the proper officer ſhall keep a ſeparate and diſtinct account of all coffee imported into this kingdom, and of the hereditary duties which would have been payable thereon, if this act had not been made, and that he do regularly enter the amount of thoſe ſeveral hereditary duties, and that ſo much of the money ariſing from the duties impoſed by this act upon the importation of coffee into this kingdom, as the hereditary duties payable thereon would ſo have amounted to, ſhall be regularly and duly placed to the account of your Majeſty's hereditary revenue.

XX. And be it further enacted, That out of the ſaid duties charged by this act on the importation of coffee, the ſum of three hundred and fifty pounds ſhall be paid to the truſtees appointed for the management of the hempen and flaxen manufactures of this kingdom, to be by them applied to encourage and ſupport the ſaid manufactures and the trade thereof in this kingdom.

XXI. And be it further enacted, That all and every the duties and rates hereby granted, ſhall be raiſed, anſwered, collected, and paid unto your Majeſty, your heirs and ſucceſſors, during the time aforeſaid, in like manner, and by ſuch ways and means, and methods, except as to bonding the ſame, or any allowance for diſcount or prompt payment, and by ſuch rules and directions, and under ſuch penalties and forfeitures, and with ſuch powers as are appointed, directed, and expreſſed in and by an act made in this kingdom in the fourteenth and fifteenth years of the reign of his late Majeſty Charles the ſecond, entitled, *An act for the ſettling of the exciſe and new impoſt upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted*, or by any other law of force relative to the revenue of exciſe in this kingdom, as fully and effectually to all intents and purpoſes, as if the ſame were particularly mentioned, ſpecified, and enacted in this act, with the like remedy of appeal to and for the party aggrieved, as in and by the ſaid act of exciſe, or any law or laws now in being relative to the duty of exciſe is provided.

XXII. And be it further enacted, That the ſix pence *per* pound, and all other fees which ſhall or may be payable to the vice-treaſurer or vice-treaſurers, receiver, or pay maſter general, clerk of the pells, or any other officer or officers of this kingdom, upon iſſuing or payment of any ſum or ſums of money which ſhall or may ariſe out of, or ſhall or may be received for, or on account of the ſeveral duties and aids hereby granted to your Majeſty, ſhall be applied by the

A. D. 1789.

ſaid vice-treaſurer or vice treaſurers, receiver, or paymaſter general for the uſe of your Majeſty, your heirs and ſucceſſors, in aid and addition to the duties hereby granted, and ſhall be duly accounted for by him or them.

CHAP. VI.

An Act for granting unto His Majeſty, His Heirs and Succeſſors, certain Duties upon Malt.

WE your Majeſty's moſt dutiful and loyal ſubjects the commons of Ireland, in Parliament aſſembled, towards raiſing the neceſſary ſupplies to defray the expence of your Majeſty's government, have reſolved to grant unto your Majeſty, your heirs and ſucceſſors, the duties herein after mentioned; be it therefore enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That there ſhall be raiſed, levied, collected, paid, and ſatisfied unto, and for the uſe of your Majeſty, your heirs and ſucceſſors, from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, until the twenty-fifth day of May, one thouſand ſeven hundred and eighty-nine inclusive, a duty of two ſhillings and ſix pence for, and upon every barrel of malt ground or unground, which ſhall be made in this kingdom of barley, or of any other corn or grain, at any time between the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, and the twenty-fifth day of May, one thouſand ſeven hundred and eighty-nine inclusive, by any perſon or perſons, whether the ſame ſhall be or not be for ſale, and ſo in proportion for any greater or leſs quantity, and alſo an additional duty of two ſhillings and ſix pence upon every barrel of malt ground or unground, which ſhall be imported into this kingdom during the time aforeſaid, made of barley or of any other corn or grain.

II. And be it enacted, That all and every the ſurveyors, ſearchers, gaugers and waiters of your Majeſty's revenue, and all other officers of exciſe, ſhall at all times in the day time be permitted upon their requeſt to enter the houſe, malt-houſe, kiln, or other places whatſoever belonging to, or uſed by any perſon or perſons, who at any time from the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, until the twenty-fifth day of May, one thouſand ſeven hundred and eighty-nine inclusive, ſhall have in his, or their poſſeſſion, any malt, made of barley or other corn or grain, made in, or imported into this kingdom, or whoſe malt-houſe or malt-houſes ſhall have been regiſtered as herein directed, or ſhall during the ſaid time make any malt (either for ſale or not for ſale,) and that all and every the ſaid officer or officers, ſhall upon their requeſt be permitted as well by night as by day, but if in the night time in the preſence of a conſtable, ſub-conſtable or other peace-officer, to enter the houſe, malting-houſe, kiln, mill, or other places belonging to, or made uſe of by any publick maltſter or maker of malt for ſale, dealer in malt, common brewer, inn-keeper, victualler, diſtiller or vinegar maker, making malt, or by any other perſon making malt, and to gauge all ciſterns, uting vats, utenſils, or other veſſels uſed by any ſuch maltſter or maker of malt, or by any other perſon, for the wetting or ſteeping of any barley or other corn or grain for the making of malt, and to gauge, meaſure or weigh, and to take an account of the juſt quantity of all malt which

ſhall be in poſſeſſion of any perſon within this kingdom, as alſo of the barley or other corn or grain which ſhall be found wetting or ſteeping in any ſuch uting vat, utenſil, or ciſtern, or ſhall have been wetted or ſteeped in them, or any of them, for making of malt, and ſhall thereof make return or report in writing to the collector of the diſtrict, or to ſuch other perſon or perſons as the commiſſioners of the revenue ſhall appoint to receive the ſame, leaving a true copy of ſuch report in writing under his hand, with every ſuch perſon making malt, or having malt in his poſſeſſion as aforeſaid, or at ſuch houſe or malt-houſe; which copy of ſuch report, every ſuch officer is hereby required to leave with every ſuch perſon, or at ſuch houſe or malt-houſe, on pain of forfeiting the ſum of forty ſhillings for every neglect or omiſſion in this behalf, and ſuch report or return of the ſaid officers ſhall be a charge upon every ſuch perſon reſpectively; and if ſuch perſon making or having malt in his or her poſſeſſion as aforeſaid, whether for ſale or private uſe, or the wife of ſuch perſon, or the ſon or daughter of ſuch perſon, or any perſon employed as clerk, maltſter, or ſervant, at any malt-houſe or other place, ſhall obſtruct, or not permit any officer to enter his or her houſe, or other place, in manner herein mentioned, or ſhall obſtruct or not permit him to meaſure, compute, or take an account of ſuch malt, or to gauge all and every ſuch uting vats, utenſils, ciſterns, and other veſſels, or to gauge and take an account of all barley or other corn or grain, in any ſuch ciſtern, uting vat, utenſil or other veſſel, or which ſhall have been ſteeped or wetted, and ſhall be on any floor or other place; every ſuch perſon who, or whoſe wife, ſon, daughter, clerk, maltſter, or ſervant as aforeſaid, ſhall ſo obſtruct, or not permit ſuch officer or officers as aforeſaid, ſhall forfeit for every ſuch offence, the ſum of fifty pounds, and that every maltſter, or other perſon making malt for ſale, or not for ſale, at any time between the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, and the twenty-fifth day of May, one thouſand ſeven hundred and eighty-nine, ſhall monthly and every month, or within ten days after the expiration of ſuch month, make a true return to the collector of the diſtrict in which ſuch perſon ſhall reſide, of all the malt ſo made by him or her reſpectively in ſuch month.

III. And be it enacted, That every maltſter or other maker of malt, ſhall within one month after he or ſhe ſhall make, or ought to have made ſuch monthly return as aforeſaid, pay and clear off all ſuch duties as ſhall be due from him, her, or them reſpectively, for and on account of all ſuch malt as aforeſaid, by him, her, or them made, unleſs ſuch malt ſhall be ſooner removed from the malt-houſe, or place where the ſame ſhall have been made, in which caſe the ſaid duties ſhall be paid for all ſuch malt as ſhall be intended to be removed, before any permit for removing, carrying, or conveying the ſame, ſhall be granted.

IV. And be it enacted, That every maltſter or other perſon chargeable with the duties aforeſaid, who ſhall neglect or refuſe to make ſuch return and payment reſpectively as aforeſaid, ſhall forfeit for every ſuch offence reſpectively, the ſum of fifty pounds; and that no maltſter or other perſon, ſhall deliver or carry out any malt until he or ſhe ſhall have paid and cleared off the duty as aforeſaid, on pain of forfeiting double the value of ſuch malt ſo delivered and carried out; any thing herein contained to the contrary notwithſtanding.

V. And be it enacted, That as often as any difference or diſpute ſhall ariſe between the perſon or perſons making malt, or having malt in his, her, or their poſſeſſion as aforeſaid, and the gauger or other officer of the revenue reſpecting the amount of the charge made as aforeſaid, the return or report ſo made ſhall be verified by the oath of ſuch gauger or other officer, to be made before one of the chief commiſſioners or ſub-commiſſioners of exciſe of the proper diſtrict, who

A. D. 1789. Chap. 6.

are hereby reſpectively authorized to adminiſter the ſame, that the ſaid return or report ſo by him made was truly and fairly made to the beſt of his ſkill and knowledge, and ſuch return or report ſhall then be a charge upon the perſon or perſons making malt, or having malt in his, her, or their poſſeſſion ſo diſputing the ſame, and not otherwiſe.

VI. Provided always, That no perſon ſhall be at liberty to controvert any charge made by ſuch gauger or other officer, unleſs he ſhall object to the ſame within three months after ſuch charge ſhall have been made as aforeſaid, ſuch objection to be made in writing, and ſigned by the perſon ſo making the ſame, and to be delivered to the collector of the diſtrict in which ſuch charge ſhall have been made as aforeſaid, nor ſhall it be neceſſary for ſuch gauger or other officer to verify ſuch charge by affidavit, unleſs ſuch perſon ſhall have made ſuch return as aforeſaid, of the malt made by him, or her, or in his or her poſſeſſion, within the time herein before for that purpoſe mentioned.

VII. And be it enacted, That all malt, or grain, or corn whatſoever, making or to be made into malt, which ſhall be found in the malt-houſe, ware-houſe, or other tenement of any maker of malt, or of any perſon in poſſeſſion of any ſuch malt-houſe, ware-houſe, or other tenement, ſhall be ſubject to, and chargeable with all and ſingular the duties upon malt which may be in arrear and owing, as well for any malt which ſhall have been made by ſuch maker of malt as of any malt which ſhall have been made within ſuch malt-houſe, at any time before ſuch malt-houſe ſhall have come to his or her poſſeſſion, and ſhall alſo be ſubject to all penalties and forfeitures incurred by the perſon or perſons who had uſed ſuch malt-houſe, for any offence againſt this act, by not making ſuch returns, or paying ſuch duty as aforeſaid; and that it ſhall be lawful in all caſes to levy all debts and penalties incurred under and by virtue of this act, and to carry on ſuch proceedings againſt ſuch malt as it may be lawful to do in caſe the debtor or offender was the true and real owner of the ſame malt.

VIII. And be it enacted, That no maltſter, or maker of malt ſhall mix, or cauſe to be mixed, his or her corn or grain, of one wetting or ſteeping, or any part thereof, with his or her corn or grain, making into malt of the former wetting or ſteeping, or any part thereof, or ſhall mix, or cauſe to be mixed any of his or her couches or floors, or any part thereof, with any corn or grain of a former wetting or ſteeping before the ſame ſhall be put on the kiln for drying; and that no maltſter, or maker of malt, or other perſon whatſoever ſhall mix, or cauſe to be mixed, any unmalted corn or grain with malt made of any corn or grain whatſoever, or ſhall ſell or expoſe to ſale any ſuch mixtures reſpectively as aforeſaid, on pain of forfeiting in every ſuch caſe the ſum of twenty pounds for every ſuch offence reſpectively.

IX. And be it enacted, That if any maltſter or maker of malt or other perſon ſhall fraudulently hide, or convey away, or cauſe or permit, or ſuffer to be hidden or concealed or conveyed away, any malt out of his malt-houſe from the ſight or view of any gauger or other officer, or cauſe or procure, or permit or ſuffer to be conveyed away from the ciſtern, uting vat, or other wetting place or utenſil, any ſteeping, or part of any ſteeping of corn or grain making into malt, or ſhall mix ſuch corn or grain making into malt, or ſuch corn or grain ſo conveyed away with, or amongſt any couch or couches, floor or floors of other corn or grain making into malt, which are then depending and in operation, and which ſhall have been gauged or charged with duty; or if any maltſter or maker of malt, ſhall fraudulently convey away, or cauſe or procure, or permit, or ſuffer to be conveyed away from the ciſtern, uting-vat, or other wetting-place or utenſil, any ſteeping, or part of any ſteeping of corn or grain making into malt, ſo that no gauge of ſuch corn or grain ſo conveyed away can be taken by the officer; and

and if any perſon ſhall harbour, hide, or conceal any ſuch malt, or corn, or grain making into malt; then and in each of the ſaid caſes, every ſuch maltſter or maker of malt, or other perſon ſo offending, ſhall for every ſuch offence reſpectively, forfeit the ſum of one hundred pounds; and all ſuch malt, or corn, or grain making into malt, with all bags and ſacks containing the ſame, ſhall be forfeited.

X. And be it enacted, That if any maltſter, or maker of malt, ſhall tread, preſs, or otherwiſe force together, in the ciſtern, uting vat, or couch-frame, any corn ſteeping or ſteeped, in order to be made into malt; every ſuch maltſter or maker of malt, ſhall for every ſuch offence reſpectively forfeit the ſum of twenty pounds.

XI. And be it enacted, That the officers of the exciſe for the time being, ſhall meaſure ſuch corn or grain making into malt, and charge the duty thereon, by the gauge only.

XII. And be it enacted, That every four buſhels of ſuch corn or grain making into malt, taken by the gauge as aforeſaid, ſhall be deemed to be equal to a barrel of malt, for the purpoſe of charging and levying the duties impoſed by this act; and that every four buſhels of ſuch corn or grain making into malt as aforeſaid, ſhall be ſubject to the ſaid duty of two ſhillings and ſix pence, ſuch buſhel to be computed according to the buſhel, known by the name of the Wincheſter buſhel, containing eight gallons of two hundred and ſeventy-two cubical inches and a quarter each.

XIII. And be it enacted, That out of every twenty buſhels ſo charged by the gauger or other officer upon his gauge, there ſhall be an allowance of four buſhels made to the maker of ſuch malt ſo charged in the uting vat, ciſtern, or other veſſel wherein the ſame ſhall be found wetting or ſteeping as aforeſaid, or upon the floor, within thirty hours after the ſame ſhall be thrown out of the uting vat, utenſil, ciſtern, or other veſſel, and out of every greater or leſs quantity, a proportionable allowance ſhall be made in conſideration of the difference between the quantity of ſuch corn when it is wet and ſwoln, and the quantity thereof when it is converted into dry malt, any thing herein contained to the contrary notwithſtanding.

XIV. Provided always, That if any maltſter, or maker of malt ſhall not wet or ſteep his or her barley or other corn in the ciſtern, uting vat, or other veſſel, ſo as the ſame ſhall be covered with water, and continue ſo covered in ſuch ciſtern, or uting vat, or other veſſel for the full ſpace of forty hours before he ſhall draw the water from the ſame, ſuch maltſter or maker of malt ſhall not be entitled to the allowance aforeſaid.

XV. And be it enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, no maltſter or other perſon making malt for ſale, or not for ſale, ſhall erect, or ſet up, alter, or enlarge, or make uſe of any ciſtern, uting vat, utenſil, or other veſſel for the wetting or ſteeping of any barley, or other corn or grain to be made into malt, or of any kiln, floor, room, or other place for the making or keeping of malt, or keeping of corn or grain making into malt, without firſt giving notice in writing to the collector of the diſtrict, of his or her intention to erect, or ſet up, alter or enlarge or make uſe of ſuch ciſtern, uting vat, utenſil, or other veſſel, or ſuch kiln, floor, room, or other place, or ſhall keep or make uſe of any ciſtern, uting vat, utenſil or other veſſel, for the wetting his, or their barley, or other corn or grain to make malt, or any kiln, floor, room, or other place, for the making or keeping of malt, or grain making into malt, other than thoſe which ſhall have been regiſtered as herein after mentioned, and which ſhall be openly known and made uſe of in his or her common malting-houſe, on pain of forfeiting the ſum of fifty pounds for

A. D. 1789. Chap. 6.

every ſuch ciſtern, uting vat, utenſil, or other veſſel, kiln, floor, room, or other place ſo erected or ſet up, altered, or enlarged without ſuch notice as aforeſaid, or kept private or concealed, or made uſe of without ſuch regiſtry as aforeſaid.

XVI. And be it enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, every maltſter or maker of malt, whoſe malt-houſe or malt-houſes ſhall be ſituate in a city or the ſuburbs thereof, or in any market-town, ſhall at leaſt twenty-four hours before he or ſhe ſhall begin to wet any corn or grain to be made into malt, give, or cauſe to be given to the gauger of the walk in which ſaid malt-houſe ſhall be ſituated, a notice in writing of the particular hour or time of the day when he or ſhe intends to wet corn or grain to be made into malt, and every other maltſter or maker of malt, whoſe malt-houſe or malt-houſes ſhall not be ſituated in any city or the ſuburbs thereof, or in any market-town, ſhall at leaſt forty-eight hours before he or ſhe ſhall begin to wet any corn or grain to be made into malt, cauſe to be given like notice in writing; and in caſe any ſuch maltſter or maker of malt ſhall not begin to wet his or her corn or grain, and immediately proceed to cover the whole thereof with water at the hour or time mentioned in ſuch notice, or within three hours after the expiration of ſuch hour and time, then every ſuch notice ſhall be, and the ſame is hereby declared to be null and void; and every ſuch maltſter or maker of malt ſhall be obliged to give a freſh and like notice before he or ſhe ſhall begin to wet any corn or grain, and that no ſuch maltſter or maker of malt ſhall begin to wet any corn or grain to be made into malt, except between the hours of four in the morning and nine in the evening; and in caſe any ſuch maltſter or maker of malt ſhall neglect or refuſe to give ſuch notice, or having given a notice which ſhall ſo become void, ſhall neglect or refuſe to give a like notice, or having given ſuch notice or notices, and begun to wet any corn or grain in purſuance thereof, ſhall neglect or refuſe immediately to cover the whole thereof with water, and to continue the ſame ſo covered for the full ſpace of forty hours from the time of its being firſt wet and covered, or ſhall begin to wet any corn or grain at any other time than between the hours of four in the morning and nine in the evening, or if any ſuch maltſter or maker of malt after the officer ſhall have taken an account of the corn or grain ſteeping in the ciſtern or uting vat, or other wetting place, or utenſil, ſhall add freſh corn or grain to the corn or grain ſo ſteeping, every ſuch maltſter or maker of malt, offending in any of the ſaid caſes, ſhall for every ſuch offence reſpectively, forfeit the ſum of one hundred pounds; and if any corn or grain making into malt of the wetting of which ſuch notice as aforeſaid, ſhall not have been given, ſhall be found in any malt-houſe, or on any floor, kiln, or other place belonging to any maltſter or maker of malt, every ſuch maltſter or maker of malt for every time ſuch corn or grain ſhall be found, ſhall forfeit the ſum of one hundred pounds.

XVII. And whereas perſons making malt have frequently removed out of their ſteeps, ciſtern, and uting vats, corn and grain making into malt, of the wetting of which notice hath been given as by this act is required, and replaced the ſame with other corn and grain to be made into malt, without having given notice of the wetting thereof, and have pretended that ſuch corn or grain hath been corn or grain of the wetting of which they gave notice, and that it required a length of time to ſteep the ſame ſufficiently: for prevention whereof, be it enacted, That all corn or grain which ſhall be found in any ſteep, ciſtern, or uting vat, after ſeventy-two hours from the hour mentioned in the notice herein before directed to be given, of the wetting of corn or grain to be made into malt, ſhall be conſidered as new corn or grain to be made into malt, and be charged with duty accordingly, and the perſon making the ſame into malt, ſhall be ſubject

to

to the penalty by this act inflicted on perſons wetting corn or grain to be made into malt, without having given notice thereof as is hereby required.

XVIII. And be it enacted, That if after the duty by this act impoſed, ſhall have been paid by or charged on any maltſter, or maker of malt, or other perſon having malt in his or her poſſeſſion, any quantity of ſuch malt ſhall by accident happen to be damaged or loſt by fire, or ſhall periſh or be damaged by any inevitable accident happening to any barge or veſſel in which ſuch malt ſhall be tranſported, or tranſporting from any one part of this kingdom to any other part thereof, or put on board for that purpoſe, it ſhall and may be lawful to and for the reſpective proprietors of ſuch malt to make proof thereof on the oath of one or more credible witneſs or witneſſes, before the principal officer of exciſe, in the reſpective diſtricts where ſuch malt was burned, or put on board, or loſt or damaged, which oath, every ſuch officer is hereby authorized and required to adminiſter; and upon ſuch proof being made to the ſatisfaction of the commiſſioners of the revenue, and like proof that the malt was entirely loſt or deſtroyed, or ſo damaged, as to be totally unfit for uſe, and that the duty thereof was charged or paid, as the caſe ſhall be, it ſhall and may be lawful for them to repay or allow to the proprietor or proprietors of ſuch malt, out of the duties ariſing by virtue of this act, ſo much money as ſhall have been charged or paid for the duty of the malt ſo loſt or deſtroyed, or damaged, or to vacate the charge as to ſo much of the duties as ſhall have been charged only, and not paid.

XIX. Provided always, That all ſuch malt not entirely loſt or deſtroyed, but only damaged as aforeſaid, ſhall, before ſuch payment or allowance by the commiſſioners, be publickly burned, or otherwiſe deſtroyed by order of the ſaid commiſſioners.

XX. Provided alſo, That if any perſon ſhall defraud your Majeſty, your heirs or ſucceſſors, by receiving from any collector of your Majeſty's revenue, any ſum or ſums of money upon pretence of ſuch loſs or damage, by him, her, or them ſuſtained, or by having the charge of any duties, allowed or vacated upon any ſuch pretence, where no ſuch loſs or damage ſhall have been ſuſtained, then every ſuch perſon ſhall forfeit the ſum of one hundred pounds for every five pounds which ſuch perſon ſhall ſo fraudulently receive, be allowed, or for which ſuch charge ſhall be vacated, and ſo in proportion for any greater or leſs ſum.

XXI. And be it enacted, That all malt whatſoever, which ſhall be found conveying or carrying by land or by water, from any one part of this kingdom to any other part thereof, and all ſacks or bags, caſks or veſſels containing the ſame, together with the cart, car, or other carriage or draft, and all tackle thereunto belonging, and the horſe or beaſt drawing or carrying the ſame, ſhall be forfeited, and in caſe of conveyance by water as aforeſaid, the ſhip, boat, or other veſſel conveying the ſame, with all her tackle, furniture, and apparel, ſhall alſo be forfeited, unleſs a permit ſhall be produced for the ſame, under the hand of the proper officer, and that every porter or carman, or maſter or perſon having the charge of ſuch cart, car, carriage or beaſt, ſhip, boat, or other veſſel carrying or conveying ſuch malt, ſhall forfeit the ſum of five pounds, and in default of payment thereof, ſhall ſuffer three months impriſonment.

XXII. And be it enacted, That every ſuch permit for the carrying and conveying of malt, ſhall contain the real name and ſir-name, or names and ſir-names, and place of abode of the perſon or perſons ſending ſuch malt, and of the perſon or perſons to whom the ſame ſhall be ſent, and the true quantity thereof, and the real name and ſir-name of the perſon who made the ſaid malt, and was charged with the duty thereof, and the time when the duty which had been charged thereon was paid, and ſhall ſpecify the time it ſhall be in force: and

A. D. 1789. Chap. 6.

alſo ſhall contain ſuch other particulars as ſhall be directed from time to time by the commiſſioners of the revenue.

XXIII. And be it enacted, That in all caſes where by law a permit, or let-paſs for carrying malt from one place to another, is required, and ſuch permit or let-paſs ſhall be iſſued or taken out, the owner or other perſon or perſons to whom ſuch malt ſhall be ſold, conſigned, or ſent, ſhall either within twenty-four hours, or in caſe a Sunday, Chriſtmas-Day, or Good-Friday, ſhall intervene, then in forty-eight hours after the arrival of ſuch malt at the place to which it ſhall have been ſent or directed, or within twenty-four hours, or forty-eight hours reſpectively, as the caſe ſhall happen as aforeſaid, after the expiration of the time limited in ſuch permit or let-paſs, repair to the ſurveyor or other officer of exciſe, at ſuch place with ſuch permit or let-paſs, and lodge the ſame with him, and ſuch ſurveyor or other officer of exciſe ſhall thereupon repair to the place where ſuch malt ſhall then be, and ſhall then and there compare the ſame with the contents of the ſaid permit, and ſhall take the ſaid permit from the owner or other perſon having charge of the ſame, and upon affidavit made by the perſon or perſons to whom ſuch malt ſhall have been ſo ſent; which affidavit, ſuch ſurveyor, gauger or gaugers, are hereby reſpectively authorized to take, that the malt mentioned in ſuch permit, was really and truly brought from the place mentioned in ſuch permit, by virtue and in purſuance thereof, ſuch ſurveyor or gauger, ſhall without fee or reward forthwith give to the perſon ſo bringing ſuch permit or let-paſs, a certificate ſigned by ſuch officer, that ſuch permit or let-paſs was lodged with him, which certificate ſhall contain a copy of ſuch permit or let-paſs without eraſure or interlineation, and the day of granting ſuch certificate, which certificate ſhall be deemed, taken, and allowed to be of the ſame effect as ſuch permit or let-paſs for every purpoſe for which ſuch permit or let-paſs might be uſed, had not the ſame been lodged with ſuch officer as aforeſaid, in the manner herein directed.

XXIV. And be it enacted, That if any malt be found in the poſſeſſion of any perſon or perſons for the ſpace of twenty-four hours or forty-eight hours reſpectively as aforeſaid, after the arrival of ſuch malt, and after the expiration of the time limited in the permit or let-paſs by which ſuch malt was carried and conveyed, the ſame ſhall be forfeited, unleſs ſuch perſon ſhall have obtained, and ſhall produce ſuch certificate as is herein before directed, and that it ſhall and may be lawful for any officer of his Majeſty's revenue to ſeize ſuch malt, together with the ſacks or packages in which the ſame ſhall be contained.

XXV. And be it enacted, That it ſhall and may be lawful to and for any officer of your Majeſty's revenue, entering purſuant to the proviſions herein contained, into the houſes, out-houſes, mills, ſtore-houſes, or other places whatſoever herein mentioned, to demand a permit or let-paſs ſigned by the proper officer, for all malt that ſhall be found therein, ſuch houſe, out-houſe, ſtore, mill, or other place not belonging to any maltſter or maker of malt, and if on demand made by ſuch officer as aforeſaid, no permit or let-paſs for ſuch malt ſigned as aforeſaid, or ſuch certificate thereof as aforeſaid, nor copy thereof atteſted by the proper officer, ſhall be produced within a reaſonable time after ſuch demand, or proof made that a permit or certificate had been granted for the ſame, and was afterwards loſt or miſlaid, then all ſuch malt ſhall be deemed and taken to be unlawfully made, and ſhall be forfeited as ſuch, together with the ſacks or bags in which the ſame ſhall be contained; and every perſon in whoſe poſſeſſion any malt ſhall be found, without ſuch permit or certificate as aforeſaid, ſhall for every barrel of ſuch malt ſo found in his or her poſſeſſion, forfeit the ſum of twenty ſhillings.

XXVI. And be it enacted, That if any ground malt ſhall be found in the poſſeſſion of any brewer or diſtiller wetted or maſhed in any kieve, pan, boiler, back, or other utenſil in the poſſeſſion of ſuch brewer or diſtiller, and if on demand made by any ſuch officer as aforeſaid, a permit or let-paſs for ſuch malt, ſigned as aforeſaid, or a certificate or a copy thereof atteſted as aforeſaid, ſhall not be produced within a reaſonable time after ſuch demand, nor proof made that a permit or certificate had been granted for the ſame, and was afterwards loſt or miſlaid, then all ſuch malt ſo found, ſhall be forfeited, and the brewer or diſtiller in whoſe poſſeſſion the ſame ſhall be found, ſhall forfeit the ſum of twenty pounds.

XXVII. And be it enacted, That if any malt exceeding in the whole the quantity of ſix ſtones, ſhall be conveyed or carried by land or by water from place to place within this kingdom, and that there ſhall not be ſtamped or marked on the outſide of every ſack or other package containing ſuch malt on both ſides thereof, and at or near the middle of ſuch ſack or other package, the word, Malt, in large plain black roman letters, not leſs than three inches in length, or if that part of every ſuch ſack or package on which the word Malt ſhall be ſo ſtamped or marked, or if the uppermoſt ſack or package, where there ſhall be more ſacks or packages than one on the ſame carriage, or in the ſame boat or veſſel, ſhall not be placed ſo as to appear to publick view, without altering the poſition of ſuch ſack or other package; then and in every ſuch caſe, all ſuch malt, with the ſacks or packages containing the ſame, and alſo the beaſt, car, or other carriage, or boat or veſſel carrying, bearing, or drawing the ſame, with all tackle thereto reſpectively belonging, ſhall be forfeited.

XXVIII. And whereas brewers and diſtillers who make malt, have frequently in their breweries and diſtilleries, and ſtore-houſes thereunto belonging, malt which has not paid duty; Be it therefore enacted, That every brewer or diſtiller who ſhall remove any malt from any kiln-houſe, ſtore-houſe, or other place belonging to him, into his or her brewery or diſtillery, ſhall obtain a permit or let-paſs, ſigned by the proper officer for the ſame, whether ſuch malt ſhall have been made by ſuch brewer or diſtiller, or purchaſed from any other perſon, for every which permit the ſum of one penny, and no more, ſhall be paid; and if malt ſhall be found in any brewery or diſtillery, whether ſuch malt ſhall have been made by ſuch brewer or diſtiller, or purchaſed from any other perſon, for which a permit or let-paſs, ſigned by the proper officer, or a certificate ſhall not be produced on demand of any officer, or within a reaſonable time after ſuch demand, unleſs proof ſhall be made that ſuch permit or certificate had been granted, and that the ſame was afterwards loſt or miſlaid, then all ſuch malt, together with the ſacks and bags, if any, in which the ſame ſhall be contained, ſhall be ſeized and forfeited, or the ſaid malt if manufacturing into beer, ale, or ſpirits, ſhall be conſidered as malt which has not paid duty, and ſhall be liable to forfeiture, and the perſon in whoſe poſſeſſion it ſhall be ſo found, ſhall be ſubject and liable to ſuch fines and penalties as perſons in whoſe poſſeſſion concealed malt is found, are liable to.

XXIX. And be it enacted, That no inland or coaſting bounty whatſoever, ſhall be paid or payable on any malt brought to the city of Dublin, unleſs the perſon or perſons who ſhall claim ſuch bounties reſpectively, ſhall at the time of demanding the ſame, produce and deliver to the officer empowered to pay the ſame, ſuch certificate as is herein before directed to be given in lieu of ſuch permit, a true copy whereof, every ſuch officer ſhall forthwith give to ſuch perſon, atteſted by himſelf, which copy ſhall be of equal authenticity with the original certificate for the ſeveral purpoſes hereby enacted in reſpect of ſuch certificate.

A. D. 1789. Chap 6.

XXX. And be it enacted, That no maltſter or perſon making malt, ſhall make, ſell, or expoſe to ſale any malt, without having firſt regiſtered with the collector of the diſtrict, in which ſuch perſon ſhall reſide, his or her name and place of abode, and his or her ſeveral malt-houſes, ſteeps, ciſterns, uring-vats, kilns, utenſils, and other implements for making corn or grain into malt, and alſo the ſeveral floors in his or her ſeveral malt-houſe or malt-houſes, and the dimenſions thereof, ſpecifying the number of ſquare feet which they contain, and alſo the dimenſions of the ſeveral ſteeps or ciſterns therein, and alſo ſpecifying the quantity of barley which each ſhall be capable of holding, and alſo the ſeveral ſtores to ſuch perſon belonging, or in default thereof, ſhall forfeit the ſum of twenty pounds, and for every ſuch regiſtry, the ſum of one ſhilling and no more ſhall be demanded and paid.

XXXI. And be it enacted, That if any perſon or perſons ſhall regiſter his, her, or their malt-houſe or malt-houſes, or carry on the trade of a maltſter in any other name than his, her, or their own name or names, or in the name or names of any perſon or perſons, except thoſe who ſhall be really intereſted in ſuch malt-houſe or malt-houſes, and for whoſe benefit and advantage the ſame ſhall be carried on, then and in every ſuch caſe the perſon or perſons ſo offending, ſhall reſpectively forfeit the ſum of fifty pounds.

XXXII. And be it enacted, That no regiſtry of any malt-houſe or other houſe, which after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſix, hath been, or which ſhall be erected for, or converted to the purpoſe of making malt for ſale, or ſhall be uſed by any brewer or diſtiller, ſhall be received by the ſaid commiſſioners or their officers, unleſs the ſteep or ciſtern therein, ſhall be of dimenſions ſufficient to contain twenty-five barrels of barley at the leaſt, nor unleſs ſuch malt-houſe ſhall contain after the rate of two thouſand ſix hundred ſquare feet of growing and drying floors, and three hundred and twenty-four ſquare feet of kiln floor for every twenty-five barrels of barley which the ſteep ſhall be capable of containing; nor ſhall any regiſtry of any ſuch malt-houſe be received, unleſs there ſhall be a ſquare couch frame for each and every ſteep or ciſtern contained in ſuch malt-houſe erected, fixed, and ſecured in ſuch manner that the ſurveyor or other officer may take an area thereof, and which ſhall be of the depth of two feet at leaſt, and not more than three feet, and capable of receiving the ſame quantity of grain as the ſteep or ciſtern; and if any regiſtry of any malt-houſe, the ſteep or ciſtern in which, ſhall not be of the dimenſions aforeſaid, or which ſhall not contain the reſpective numbers of ſquare feet of growing and drying floors and kiln floors, or in which there ſhall not be ſuch ſquare frame for each and every ſteep or ciſtern therein as aforeſaid, ſhall be made, ſuch regiſtry is hereby declared to be null and void; and the perſon uſing ſuch malt-houſe, ſhall be ſubject to all ſuch penalties and forfeitures as any perſon ſuing a malt-houſe not regiſtered is by this act ſubject to.

XXXIII. Provided always, That in all caſes where the floor of the kiln of any malt-houſe ſo erected or converted ſhall be covered with iron wire or iron plates, ſuch malt-houſe may be regiſtered by the ſaid commiſſioners, although it ſhall not contain a number of ſquare feet of kiln floor after the rate aforeſaid.

XXXIV. And be it enacted, That where any malt-houſe ſhall be regiſtered in the name of any perſon or perſons under the age of twenty-one years, every ſuch perſon ſhall be liable to the payment of all duty or duties of exciſe, and of all penalties and forfeitures that may be incurred and become payable by this act, and be ſubject to ſuch regulations and reſtrictions, as fully to all intents and purpoſes, as if ſuch perſon or perſons was or were adult and of full age.

XXXV. And

XXXV. And be it enacted, That every perſon making malt, or making corn or grain into malt, ſhall keep conſtantly fixed in his or her malt-houſe, or malt-houſes, ſtairs, or ſteps belonging to every floor, or other place belonging to every ſuch malt-houſe, which ſhall be uſed for keeping malt, or corn, or grain making into malt, ſufficient to enable the officers of exciſe who ſhall enter ſuch malt-houſe, at all times to have eaſy and convenient acceſs to the ſeveral floors, ſtores, and other places belonging to every ſuch malt-houſe, and ſhall on demand of any ſuch officer as aforeſaid, made to the owner of ſuch malt-houſe, or to the perſon attending at ſuch malt-houſe, furniſh ſuch officer with lights ſufficient to enable him to view, gauge, and to take an account of malt and corn or grain making into malt in ſuch malt-houſe, and in every floor, ſtore or other place therein, or ſhall for every neglect or default in either of the ſaid caſes, forfeit the ſum of twenty pounds.

XXXVI. And be it enacted, That all corn or grain making into malt, ſhall be immediately after the ſame ſhall be thrown out of any ſteep or ciſtern, put into ſuch couch frame as aforeſaid, and ſhall there remain thirty hours at leaſt, or ſuch maltſter or maker of malt ſhall not be entitled to the allowance herein directed.

XXXVII. And be it enacted, That if any malt or corn, or grain making into malt, ſhall be found in or upon any kiln, floor, ſtore, or other place for the making or keeping of malt, or of corn or grain making into malt, not duly entered and regiſtered according to the proviſions of this act, or if any corn or grain whatſoever be found in ſteep, or wetted in any place, except in ciſterns, uting vats, or other wetting places, or utenſils duly entered and regiſtered as aforeſaid, all ſuch malt and corn, together with the ſacks, bags or veſſels containing the ſame, ſhall be forfeited: and the owner or owners thereof, or the perſon or perſons in whoſe poſſeſſion the ſame ſhall be found, ſhall forfeit the ſum of forty ſhillings for every barrel thereof.

XXXVIII. And whereas it is neceſſary for the collection of the duties on malt, that papers called ſpecimen papers ſhould be put up and preſerved in every malt-houſe, in order that the officers of the revenue, whoſe duty it is to viſit ſuch malt-houſes, ſhould enter on ſuch paper their viſits at ſuch malt-houſes reſpectively, and the gauges depending on ſuch viſits: be it enacted, That every maltſter, or maker of malt for ſale, who ſhall be furniſhed by any officer of the revenue with any ſuch ſpecimen paper, ſhall put the ſame up in his malt-houſe, and preſerve and keep the ſame poſted in ſuch manner that any officer of the revenue viſiting ſuch malt-houſe may view the ſame and make entries thereon, and if any ſuch maltſter or maker of malt, ſhall not keep and preſerve ſuch ſpecimen paper in manner herein directed, unavoidable accidents excepted, he or ſhe ſhall for every ſuch offence forfeit the ſum of five pounds.

XXXIX. And for the better encouragement of common brewers, and makers of ſtrong beer or ale for ſale, and to the end that no ſuch brewer or maker of ſtrong beer or ale for ſale, or any retailer thereof, may be under the neceſſity of ſelling the ſame at a higher rate than the uſual prices: be it enacted, That there ſhall be paid and allowed to every common brewer or maker of ſtrong beer or ale for ſale, the ſum of one ſhilling and ſix pence for every barrel of ſuch ſtrong beer or ale by him or her ſo brewed containing thirty-two gallons, each gallon containing two hundred and ſeventeen cubical inches and ſix-tenths of a cubical inch, by way of compenſation for the duty impoſed by this act upon the malt whereof ſuch ſtrong beer or ale ſhall be made; provided that it ſhall appear to the ſatisfaction of the commiſſioners of your Majeſty's revenue, that ſuch allowance is claimed on all the ſtrong beer or ale made or brewed by the perſon claiming ſuch allowance within the period in which the ſame ſhall be

A. D. 1789. Chap. 6.

alledged to have been made or brewed; and that the duties payable on all ſuch ſtrong beer or ale have been charged, ſave on ſuch quantities as he, ſhe, or they may be entitled to be allowed as common brewers.

XL. Provided alſo, that proof upon oath to the ſatisfaction of the ſaid commiſſioners be firſt made, which oath every commiſſioner, ſub-commiſſioner, and collector, or ſuch other perſon as is or ſhall be lawfully authorized for that purpoſe, is hereby empowered to adminiſter of the quantity of malt uſed in making and brewing ſuch ſtrong beer or ale, and unleſs ſuch ſtrong beer be that ſpecies of ſtrong beer called porter, that ſuch quantity was not leſs than after the rate of ſix ſtones and an half to each barrel, containing ſuch thirty-two gallons as aforeſaid, and alſo that not leſs than two pounds of hops were uſed in making and brewing every ſuch barrel; and for every barrel of any ſpecies of ſtrong beer in which a leſs quantity of malt than ſeven ſtones and a quarter ſhall be uſed, no greater allowance ſhall be made than after the rate of two pence halfpenny for every ſtone of malt actually uſed therein, in lieu of the allowance herein before mentioned.

XLI. Provided alſo, That where a drawback ſhall be claimed on ſtrong beer made and brewed in any place where brewers are not, or ſhall not be permitted to brew, as well ſmall beer as ſtrong beer, like proof on oath ſhall be made that no part of the worts produced from the ſaid malt, or any of the malt, or other material uſed in making the ſaid ſtrong beer or ale, hath been uſed in making ſmall beer.

XLII. Provided alſo, That proof to the ſatisfaction of the ſaid commiſſioners be firſt made of the payment of the duty, chargeable by virtue of this act, upon all malt from which the ſaid ſtrong beer or ale ſhall be made or brewed.

XLIII. Provided alſo, That ſuch certificate or certificates as is or are herein directed to be given in lieu of the permit or permits for all ſuch malt, or an atteſted copy or copies thereof, ſhall be produced and delivered before ſuch allowance be paid, and that ſuch perſon ſhall alſo ſwear that the ſtrong beer or ale, for which he or ſhe ſo demands an allowance, was made or brewed from the malt ſpecified in the permit or permits, a copy of which is or are contained in ſuch certificate or certificates.

XLIV. And be it enacted, That there ſhall be made and allowed to every diſtiller or maker of *aqua vitæ*, ſpirits, or ſtrong waters within this kingdom from malt, an abatement of five pence of the duty or duties now payable, or which ſhall be payable by virtue of any act or acts of parliament paſſed in the preſent ſeſſion to your Majeſty, your heirs or ſucceſſors, upon every gallon of *aqua vitæ*, ſpirits, or ſtrong waters by him or her made or diſtilled from malt during the time aforeſaid, as a full compenſation for the duty impoſed by this act on the malt whereof ſuch *aqua vitæ*, ſpirits, or ſtrong waters ſhall have been made, and a further abatement of one penny for every gallon of ſuch *aqua vitæ*, ſpirits, or ſtrong waters; provided that it ſhall appear to the ſatisfaction of the commiſſioners of your Majeſty's revenue, that ſuch allowance is claimed on all the ſpirits made or diſtilled by the perſon claiming ſuch allowance within the period in which the ſame ſhall be alledged to have been made or diſtilled, and that the duties payable on ſuch ſpirits have been charged on all ſuch *aqua vitæ*, ſpirits, or ſtrong waters, ſave ſuch quantity thereof as ſuch perſon is by law entitled to be allowed in reſpect to ſuch ſpirits being diſtilled from a ſtill or ſtills of certain dimenſions or contents; and provided that proof on oath to the ſatisfaction of the ſaid commiſſioners be firſt made, which oath every commiſſioner, ſub-commiſſioner and collector, or ſuch other perſon as is or ſhall be lawfully authorized for that purpoſe, is hereby empowered to adminiſter, of the quantity of malt

uſed in diſtilling the ſame, and that ſuch *aqua vitæ*, ſpirits, or ſtrong waters were diſtilled from malt only.

XLV. Provided alſo, That it ſhall appear to the ſatisfaction of the ſaid commiſſioners, that the duty chargeable by this act upon all the malt from which ſuch *aqua vitæ*, ſpirits, or ſtrong waters ſhall have been ſo made or diſtilled hath been paid.

XLVI. Provided alſo, That ſuch certificate or certificates, or an atteſted copy or copies thereof as herein mentioned, for all ſuch malt, ſhall be produced and delivered before ſuch allowance ſhall be paid, and ſuch perſon ſhall alſo ſwear that the *aqua vitæ*, ſpirits, or ſtrong waters, for which he or ſhe ſo demands an allowance, were made or diſtilled from the malt ſpecified in the permit or permits, a copy of which is or are contained in ſuch certificate or certificates, and no diſtiller ſhall be allowed a greater allowance than after the rate of two ſhillings and ſix pence for every barrel of malt ſo uſed in diſtilling ſuch ſpirits, and one penny for every gallon of the ſaid ſpirits which ſhall have been ſo charged with duty, any thing herein contained to the contrary notwithſtanding.

XLVII. And whereas monthly vouchers are returned to the proper officer of the quantities of beer and ale, and of *aqua vitæ*, ſpirits and ſtrong waters, brewed and diſtilled within every month, ending the twenty-fifth day of each month, ſave the months of June and September, the former of which ends on the twenty-fourth day thereof, and the latter of which ends the twenty-ninth day thereof; therefore towards enabling the ſaid commiſſioners to judge whether ſuch brewer and diſtiller claiming the allowance aforeſaid, claims the ſame on all the ſtrong beer or ale, or *aqua vitæ*, ſpirits or ſtrong waters reſpectively brewed and made, or diſtilled by him or her within the period in which it ſhall be alledged the ſame were brewed, made, or diſtilled; be it enacted, That no ſuch allowance ſhall be made to any ſuch brewer or diſtiller, if it ſhall appear to the ſaid commiſſioners that the period within which he or ſhe ſhall alledge that ſuch ſtrong beer or ale, *aqua vitæ*, ſpirits, or ſtrong waters were reſpectively brewed, made, or diſtilled, ſhall comprize any greater or leſs ſpace of time than from the twenty-fifth day of any one month to the twenty-fifth day of any ſucceeding month, ſave the month of June, which ſhall be computed to end on the twenty-fourth day thereof, and the month of September, which ſhall be computed to end on the twenty-ninth day thereof; any thing herein contained to the contrary notwithſtanding.

XLVIII. And be it enacted, That if any *aqua vitæ*, ſpirits, or ſtrong waters, ſhall after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, be made or diſtilled within this kingdom, from any corn or grain unmalted, all ſuch *aqua vitæ*, ſpirits, or ſtrong waters, and the caſks, or other veſſels containing the ſame, ſhall be forfeited, and in every ſuch caſe, the proof ſhall lie on the party claiming ſuch ſpirits, and not on the officer ſeizing the ſame.

XLIX. And be it enacted, That upon all *aqua vitæ*, ſpirits, or ſtrong waters which ſhall be made in this kingdom between the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, and the twenty-fifth day of May, one thouſand ſeven hundred and eighty-nine inclusive, and which ſhall be made or diſtilled within this kingdom from any other material or materials than malt, except unmalted corn, there ſhall be paid and allowed by the collector of exciſe of the diſtrict wherein ſuch *aqua vitæ*, ſpirits, or ſtrong waters ſhall be made or diſtilled, an abatement of one penny out of the duty or duties now payable as aforeſaid for each and every gallon of ſuch *aqua vitæ*, ſpirits, or ſtrong waters ſo diſtilled, to the perſon or perſons ſo making or diſtilling the ſame.

A. D. 1789. Chap. 6.

L. And be it enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, there ſhall be paid and allowed the ſum of two ſhillings and ſix pence per barrel to every perſon exporting malt out of this kingdom, on which the duty payable thereon by this act ſhall have been paid, ſuch payment of two ſhillings and ſix pence for each barrel of malt being in the nature of a drawback or compenſation for the ſame, and to be paid by the collector of the port from whence ſuch malt ſhall be exported, out of any money in his hands ariſing from any aids or duties granted to your Majeſty applicable to the ſame; or if ſuch malt ſhall be exported within the time allowed by law for the payment of the duties thereon, then the charge for the duties upon ſuch malt ſhall be vacated for ſo much as ſhall be exported, upon the perſon or perſons exporting the ſame, performing reſpectively the ſame requiſites, and complying with the like regulations and reſtrictions as are to be made and obſerved by perſons exporting any article whereon any bounties or drawbacks are payable for obtaining the ſame.

LI. And be it enacted, That no bounty whatſoever ſhall be paid on the inland carriage of any malt to Dublin, unleſs the ſame ſhall ſell for eight ſhillings at leaſt per barrel, and that but one-half of the ſaid bounty ſhall be paid upon all malt which ſhall ſell for more than eight ſhillings, and not for more than ten ſhillings per barrel; and that no bounty whatſoever ſhall be paid in any caſe on the land carriage of malt to Dublin, unleſs there ſhall be added to the oath to be taken before the paymaſter of corn premiums, or his deputy, by the corn factor or perſon ſelling the ſame, and claiming bounty for malt ſo bought, the words following, that is to ſay, "that every barrel of malt for which ſaid bounty is claimed was good, merchantable, properly manufactured, well trodden, ſcreened, and cleanſed from dirt and other impurities; and that every barrel of ſuch malt, and not merely the average thereof did actually ſell, without any practice or colluſion for the full ſum of eight ſhillings, or ten ſhillings, and upwards by the barrel," as the caſe may be.

LII. And be it enacted, That all and ſingular the ſaid duties, rates, and impoſitions hereby granted, ſhall be raiſed, anſwered, collected, and paid unto your Majeſty, your heirs and ſucceſſors, during the time aforeſaid, in like manner, except as to bonding the ſame, or any diſcount for prompt payment, and the ſame, and all penalties and forfeitures inflicted by this act, ſhall and may be ſued for, levied, and recovered, and applied in ſuch manner and form, and by ſuch ways and means, and with ſuch powers and authorities as are preſcribed, directed, and appointed, in and by an act of Parliament made in the fourteenth and fifteenth years of the reign of his late Majeſty King Charles the ſecond, entitled, *An act for ſettling of the exciſe or new impoſt upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted*; or in or by any other act or acts of Parliament now in force, for the better collection of the revenue of exciſe, as fully and effectually to all intents, conſtructions, and purpoſes, as if the ſame were particularly mentioned, expreſſed, and re-enacted in this act, with the like remedy of appeal to and for the party or parties aggrieved or injured, as in and by the ſaid act or acts, or any of them is provided.

LIII. Provided always, That the monies ariſing by the ſale of any malt, or of corn or grain making into malt, and of the ſacks in which the ſame ſhall be contained, which according to any of the proviſions of this act ſhall be forfeited, ſhall go to the officers reſpectively who ſhall have ſeized the ſame, deducting for the uſe of your Majeſty, your heirs and ſucceſſors thereout, two ſhillings and ſix pence for every barrel ſo forfeited, over and above the duty chargeable thereon; any thing herein contained to the contrary notwithſtanding.

LIV. And

A. D. 1789.

LIV. And be it enacted by the authority aforeſaid, That if any perſon or perſons ſhall at any time or times be ſued or proſecuted for any thing by him or them done or executed in purſuance of, or by virtue of this act, or of any matter or thing in this act contained, ſuch perſon and perſons ſhall and may plead the general iſſue, and give this act and the ſpecial matter in evidence.

LV. And be it enacted, That neither the ſix pence per pound, nor any other fee ſhall be payable to, or deducted or received by the vice-treaſurer or vice-treaſurers, receiver, or paymaſter-general, clerk of the pells, or any other officer or officers of this kingdom for their own uſe, for or on account of the iſſuing or payment of any ſum or ſums of money ariſing by, or which ſhall be received for, or on account of the aids hereby granted to your Majeſty, or of any payment to be made in purſuance of this act, but that the ſame ſhall be received and duly accounted for to your Majeſty, your heirs and ſucceſſors.

CHAP. VII.

An Act for further continuing an Act, entitled, *An Act for facilitating the Trade and Intercourſe between this Kingdom and the United States of America.*

WHEREAS an act which paſſed in the twenty-ſixth year of his preſent Majeſty, entitled, *An act for facilitating the trade and intercourſe between this kingdom and the united ſtates of America*, was by a ſubſequent act continued to the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, and no longer: and whereas it is expedient that the ſaid act ſhould be further continued for a limited time: be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That the ſaid act, and all and every the clauſes therein contained, ſhall continue and be in force until the twenty-fifth day of March, one thouſand ſeven hundred and ninety, and no longer.

CHAP. VIII.

An Act for granting to His Majeſty, His Heirs and Succeſſors, certain Duties and Rates upon the Portage and Conveyance of all Letters and Packets within this Kingdom.

FOR the better ſupport of your Majeſty's government, and the convenience of trade; be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, until the twenty-fifth day of May, one thouſand ſeven hundred and eighty-nine inclusive, and no longer, it ſhall and may be lawful to and for the poſt-maſter

A. D. 1789. Chap. 8.

general of this kingdom for the time being, and his deputy and deputies, ſervants and agents, to and for the uſe of his Majeſty, his heirs and ſucceſſors, to demand, have, receive, and take for the portage and conveyance of all letters and packets which he ſhall convey, carry or ſend poſt, to and from places within this kingdom, according to the ſeveral rates and ſums of money herein after mentioned, that is to ſay, for the port and conveyance of every ſingle letter or piece of paper, from the office in this kingdom, where ſuch letter or piece of paper ſhall be put in, to any diſtance within the ſame not exceeding fifteen miles Iriſh meaſure, the ſum of two pence; and to any diſtance exceeding fifteen miles and not exceeding thirty miles, the ſum of three pence; and to any diſtance exceeding thirty miles, the ſum of four pence; and for the port or conveyance of every double letter, double the ſaid ſums reſpectively; and for every treble letter, treble the ſaid ſums reſpectively; and for every ounce weight, four times the ſaid ſums reſpectively; and ſo in proportion for any greater weight than an ounce, reckoning every quarter of an ounce equal to a ſingle letter; and that all letters and packets directed from any place in this kingdom to any part or parts in Great Britain, or beyond the ſeas, or received in this kingdom from Great Britain, or any part or parts beyond the ſeas, ſhall be charged and pay for their portage and conveyance within this kingdom, from or to Dublin, Waterford, or Donaghadee, or any other port where packet boats for the conveyance of letters to and from this kingdom, are or may be eſtabliſhed, as they ſhall reſpectively be ſhipped from or landed in any of the ſaid places, according to the rates aforeſaid; and that every letter or packet paſſing through the general poſt-office in the city of Dublin, from any place within this kingdom not leſs diſtant than four miles from the general poſt-office in the ſaid city, to any place within the ſaid kingdom not leſs diſtant than four miles from the general poſt-office in the ſaid city, ſhall be charged and pay according to the diſtances herein before mentioned to Dublin, and be further charged and pay according to the ſame rates from Dublin; and that for every letter or packet directed on board, or brought or ſent from on board any ſhip or veſſel riding or ſtopping in any port within this kingdom, there ſhall be charged and paid to his Majeſty, his heirs and ſucceſſors, over and above the rates aforeſaid, the ſum of one penny.

II. And be it further enacted, That it ſhall and may be lawful to and for his Majeſty's poſt-maſter general of this kingdom, and his deputies, and he and they are hereby required to demand and receive for the port and conveyance of all letters and packets for Ireland from Great Britain, or foreign parts, in addition to the rates of poſtage hereby reſerved, ſuch further rates of poſtage as now are or hereafter ſhall be charged for the conveyance of ſuch letters and packets by any act or acts now made or hereafter to be made by the Parliament of Great Britain; and that his Majeſty's poſt-maſter general of this kingdom ſhall, and he is hereby authorized and required to account for and pay the ſame quarterly to the revenue of the poſt-office of Great Britain; and that there ſhall be paid to his Majeſty, his heirs and ſucceſſors, for the delivery of every Britiſh or foreign printed newſpaper, and every printed vote or proceeding in Parliament, arriving at the general poſt-office in Dublin, Waterford, or Donaghadee, or any other port, where ſuch packet boats as aforeſaid are or ſhall be eſtabliſhed, from Great Britain, without covers, or in covers open at the ſides, the ſum of one penny, over and above the poſtage which may be charged thereon, and accounted for to Great Britain; and in like manner there ſhall be paid to his Majeſty, his heirs and ſucceſſors, for the port and conveyance, through this kingdom, of every printed newſpaper directed from any part of Ireland to any part of Great Britain without covers, or in covers open at the ſides, the ſum of one penny, and no more

more, which ſum of one penny ſhall be paid on the delivery of every ſuch newſ-paper at the poſt-office from whence it is diſpatched in this kingdom.

III. And be it enacted, That it ſhall and may be lawful to and for the poſt-maſter general for the time being, and his deputies, from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, until the twenty-fifth day of May, one thouſand ſeven hundred and eighty-nine incluſive, and no longer, to demand, have, receive and take for the portage and conveyance of all letters and packets conveyed by the penny poſt, according to the ſeveral rates herein after mentioned; that is to ſay, that for the port and conveyance of any letter or packet, not being more than four ounces in weight, from and to any place within the limits of the ſaid city of Dublin, as the ſaid limits are now deſcribed and aſcertained by a ſurvey thereof, made on the tenth day of July, one thouſand ſeven hundred and ſeventy-three, by Thomas Mathews ſworn ſurveyor of the ſaid city of Dublin, there ſhall be paid at the time of putting ſuch letter or packet into the penny poſt-office, the ſum of one penny; and for the port and conveyance of every letter or packet not exceeding the like weight, from or to any place beyond the ſaid limits ſo aſcertained as aforeſaid, from or to any place within the circuit of the penny poſt-office there ſhall be paid at the time of putting in ſuch letter or packet, the ſum of one penny, and a further ſum of one penny on the delivery thereof; and that for every letter or packet of any weight which ſhall be ſent to or delivered from the general penny poſt-office by the penny poſt, from or to any place not being within the ſaid limits as before aſcertained, there ſhall be paid the ſum of one penny over and above and excluſive of the ſeveral rates chargeable thereon.

IV. And be it enacted, That every bill of exchange, merchant's account, invoice, or bill of lading, writ, proceſs, or proceeding at law, written upon the ſame ſheet or piece of paper with a letter, and every letter to or from ſeveral or diſtinct perſons, written upon the ſame ſheet or piece of paper, ſhall be rated, taxed, and paid for as ſo many ſeveral or diſtinct letters, according to the rates eſtabliſhed by this act, or hereafter to be eſtabliſhed by any act to be paſſed in this kingdom relative to the portage of letters within the ſame.

V. And whereas patterns of cloth, ſilk, ſtuff, and ſmall ſamples of other ſorts of goods, are frequently encloſed in a ſingle letter or piece of paper, and ſent by the poſt: be it enacted, That for every ſingle letter or cover endorſed on the outſide "patterns," containing one or more paper or papers with patterns, or containing one or more pattern or patterns of cloth, ſilk, or ſtuff, or one or more ſample or ſamples of any other ſort of goods, and containing no other writing, matter, or thing, ſave only what appertains to ſuch patterns or ſamples, if the ſame together do not exceed one ounce weight, the rates payable for a double letter by this act, or by any act to be paſſed in this kingdom relative to the portage of letters within the ſame, ſhall be paid and no more.

VI. And be it enacted, That the poſt-maſter general for the time being, ſhall cauſe an account to be kept of all monies ariſing to his Majeſty, his heirs and ſucceſſors by virtue of this act.

VII. And be it enacted, That the net revenue and monies ariſing by the rates and duties hereby granted to his Majeſty, his heirs and ſucceſſors, after paying all charges, out-goings, diſburſements, expences and ſalaries neceſſary for the receipt and management of the ſame; and all expences attending the ſaid office, and the due execution of this act, ſhall be paid into his Majeſty's exchequer in this kingdom, in ſuch manner, and at ſuch time and times as his Majeſty, his heirs and ſucceſſors, or the lord lieutenant or other chief governor or governors of this kingdom for the time being ſhall direct and appoint.

A. D. 1789. Chap. 8.

VIII. And be it enacted, That in caſe the poſt-maſter general, or any perſon concerned in the execution of this act, ſhall neglect or refuſe to perform any matter or thing whatſoever according to the true intent and meaning of this act, or if they or any of them, or any other officer employed by virtue of this act, ſhall embezzle, divert or miſapply any of the monies by them, or any of them, collected or received by virtue of this act, contrary to the true meaning thereof, then and in every ſuch caſe every perſon ſo offending, ſhall forfeit his office, and be incapable to ſerve his Majeſty, his heirs or ſucceſſors, in any office or place of truſt or profit, and ſhall be liable for every ſuch offence to pay treble the ſum ſo embezzled, diverted, or miſapplied.

IX. And be it enacted, That neither the ſix pence per pound, nor any other fee ſhall be payable to, or be deducted or received by the vice-treaſurer or vice-treaſurers, receiver, or paymaſter general, clerk of the pells, or any other officer or officers of this kingdom, to his or their uſe, for or on account of the iſſuing or payment of any ſum or ſums of money ariſing by, or which ſhall be received for or on account of the aids hereby granted to his Majeſty, his heirs and ſucceſſors, or of any payment to be made in purſuance of this act, but that the ſame ſhall be duly accounted for to his Majeſty, his heirs and ſucceſſors.

X. And be it enacted, That no letters or packets ſent by the poſt to or from any place or places whatſoever, ſhall be exempted from paying the duty of poſtage according to the rates eſtabliſhed by this act, other than and except ſuch letters and packets as are herein after excepted, and in ſuch manner, and under ſuch reſtrictions as are herein after declared and enacted concerning the ſame; that is to ſay, all letters and packets not exceeding the weight of two ounces, and not coming from any foreign place or parts beyond the ſeas, and ſent from and to any place or places within this kingdom, during the ſitting of any ſeſſion of Parliament, or within forty days before or forty days after any ſummons or prorogation of the ſame, which ſhall be ſigned on the outſide thereof by any member of either of the two houſes of Parliament in this kingdom, and whereof the whole ſuperſcription ſhall be of the hand writing of ſuch member, and ſhall have endorſed thereon in the ſame hand writing, and on the ſame ſide with ſuch ſuperſcription and ſignature, the month and the day of the month and year when the ſame ſhall be put into any poſt-office of this kingdom, to be forwarded by the poſt, the day and month to be in words at length; and ſhall alſo have endorſed thereon in the ſame hand writing, the name of the poſt-town from which the ſame is to be ſent.

XI. Provided always, That no ſuch letter or packet ſhall paſs free of the duty of poſtage unleſs the member directing the ſame ſhall have actually been in the poſt-town, or within the diſtrict or delivery of ſuch poſt-town where ſuch letters or packets ſhall be put in, to be forwarded by poſt on the day of the date ſuperſcribed on ſuch letter or packet; and alſo except all letters and packets not exceeding the like weight, which ſhall during the ſitting of any ſeſſion of Parliament, or within forty days before, or forty days after any ſummons or prorogation of the ſame, be directed from any place in this kingdom, to any member of either houſe of the Parliament of this kingdom, at the place where he ſhall actually be at the time of the delivery thereof, or at any of his uſual places of reſidence, or at the houſe of Parliament of which he is a member; alſo all letters and packets from and to any place within this kingdom, directed to his Majeſty's lieutenant general, or other chief governor or governors of this kingdom, his Majeſty's principal ſecretary of ſtate for this kingdom, the chief ſecretary of ſuch lieutenant general, or other chief governor or governors of this kingdom, the ſecretary for the provinces of Ulſter and Munſter, the under ſecretary

cretary and first clerk for the civil department in the said chief secretary's office, the under secretary and first clerk for the military department of the office of such chief secretary, the secretary of the said general-post-office, the comptroller of the sorting office in the said general post office, and the surveyors of the said post office, all for the time being; and all letters and packets sent by any of the said officers for the time being, from and to any place in this kingdom, which shall relate to the business of their respective offices, or their own private concerns only, and shall be signed, superscribed and dated on the outside of such letter as aforesaid; and in case any such officer shall receive under cover to him, with intent to evade the payment of any of the rates granted by this act, any letters or packets intended for, or directed to other persons, every such officer is hereby authorized and required to send the same to the general post-office in Dublin, in order that such letters and packets may be charged with the duty of postage payable thereon; it being the true intent and meaning of this act, that the privilege of sending and receiving letters and packets by such officers, shall extend to such letters and packets only as relate to the business of their respective offices, or their own immediate and private concerns; and also, except letters and packets sent from the general post-office in Dublin, and which shall appear by an endorsement made thereupon by some person or persons (not exceeding two in number) authorized under the hand and seal of the post-master-general of this kingdom for the time being, to be on his Majesty's service, and shall be sealed with the seal of the said general post-office; which person or persons are hereby strictly forbid so to endorse and seal any letter or packet whatsoever, unless such only concerning which they shall receive the special directions of their superior officer, or which they shall themselves know to concern the business of the post-office; and if any person or persons authorized as aforesaid, under the hand and seal of the said post-master-general, shall knowingly make and subscribe such endorsement, or procure the same to be made on any letter or packet which does not really concern the business of the said general post-office, he shall for the first offence forfeit and pay the sum of five pounds, and for the second offence shall be dismissed from his office.

XII. And be it enacted, That all covers containing muster affidavits from the out-pensioners of the royal hospital, and sent from any place within this kingdom, directed to the register of the said hospital, shall be delivered to the said register free of the duty of postage, provided that every such cover shall be unsealed, and shall contain no other enclosure save and except the said muster affidavits; and that all printed receipts for the pay of such out-pensioners, made up as a letter or cover of a letter, and directed with the words, *To Out-pensioner of the Royal hospital*, the words out-pensioner of the Royal hospital being printed thereon, and sealed with the seal of the paymaster of the royal hospital, shall in like manner be delivered free of postage to such out-pensioners within this kingdom, to whom they shall be respectively directed, provided such printed receipts shall not contain any inclosure; and if any such receipt, cover, or muster affidavit, shall be found to contain any enclosure whatsoever, contrary to the true intent and meaning of this act, then and in that case, every such receipt made up as a cover or letter, and every such cover or muster affidavit shall be charged and liable to treble the duty of postage, according to the rates established by this act, any thing herein contained to the contrary in any wise notwithstanding.

XIII. And be it enacted, That it shall and may be lawful to and for certain persons, who, by virtue of their respective offices in Great Britain, have heretofore sent or received letters and packets free from the duty of postage by virtue of or under any act or acts of the British Parliament, to send and receive by the post,

A. D. 1789. Chap. 8.

letters and packets from Great Britain to any part of Ireland, or from any part of Ireland to Great Britain, free from the duty of poſtage, ſubject nevertheleſs to ſuch limitations and reſtrictions as perſons in this kingdom, who, by virtue of their employments or offices, are permitted to ſend and receive letters and packets free of poſtage, are ſubject and liable to by this act.

XIV. And whereas frauds may be practiſed in ſending covers, letters, and packets by poſt directed to members of Parliament and other perſons privileged by this act, to receive letters and packets free of the duty of poſtage, containing letters and packets intended for others, and not intended for ſuch members or other perſons to whom ſuch covers, letters, and packets are ſo directed, whereby the perſons for whom ſuch letters and packets are really intended may receive ſuch covers, letters, and packets free from the duty of poſtage, to the injury of the revenue; for remedy whereof, be it enacted, That it ſhall and may be lawful to and for the ſaid poſt-maſter general, and all perſons acting under this act, to charge the whole of ſuch covers, letters, and packets, with treble the duty of poſtage, according to the rates eſtabliſhed by this act, any thing herein contained to the contrary notwithſtanding.

XV. Provided always, That if it ſhall appear by the certificate of ſuch member, that ſuch cover, letter, or packet, ſo charged, was actually intended for ſuch member, or for ſome of his family, and not covering a correſpondence to any perſon not reſident in his houſe, that then and in every ſuch caſe, the poſtage ſo charged and paid for every ſuch letter, cover, or packet, ſhall be returned to ſuch member.

XVI. Provided always, and be it further enacted, That nothing herein contained ſhall extend to charge with the duty of poſtage any printed votes or proceedings in Parliament, or printed newſpapers being ſent by the poſt without covers, or in covers open at the ſides, which ſhall be ſigned on the outſide thereof by any member of Parliament in this kingdom, or which ſhall be directed to any ſuch member at any place within this kingdom, whereof he ſhall have given notice in writing to the poſt-maſter general of Ireland, or which ſhall be ſent by certain officers in the office of his Majeſty's poſt-maſter general, who ſhall be thereunto licenſed by the ſaid poſt-maſter general reſpectively, but that all ſuch votes, proceedings in Parliament, and printed newſpapers ſo ſent and ſigned as aforeſaid, ſhall be received free of the duty of poſtage.

XVII. Provided nevertheleſs, That no ſuch printed newſpaper ſhall paſs free of poſtage from the general poſt-office purſuant to any ſuch notice, or from any other poſt-office in this kingdom, unleſs ſuch newſpaper ſhall be put into ſuch poſt-offices reſpectively, two hours at the leaſt before the time of the poſt being diſpatched therefrom.

XVIII. And be it enacted, That it ſhall and may be lawful to and for his Majeſty's poſt-maſter general of this kingdom, or any of the officers employed under him, to examine and ſearch any packet ſent without a cover, or in a cover open at the ſides, in order to diſcover whether any letter or other paper or thing whatſoever be encloſed or concealed in or with ſuch printed votes, proceedings, or printed newſpapers, and in order to diſcover whether ſuch printed newſpapers ſhall have been duly ſtamped; and in caſe any letter or paper, or thing whatſoever ſhall be found to be encloſed, written, or concealed in, on, or with ſuch printed votes, proceedings in Parliament, or newſpapers as aforeſaid, or in caſe there ſhall be any writing other than the ſuperſcription of ſuch printed votes, proceedings, or newſpapers, or any of them, or on or in the cover thereof, the whole of ſuch packet ſhall be charged with treble the duty of poſtage by this act impoſed; and in caſe any ſuch newſpaper ſhall appear not to have been duly ſtamped, every ſuch officer is hereby required to ſtop the ſame, and

ſend it to the commiſſioners of ſtamp duties at their office in the city of Dublin.

XIX. And be it enacted, That if any perſon or perſons whatſoever within this kingdom ſhall forge or counterfeit the ſeal or hand-writing, or make uſe of the name of any perſon whatſoever in the ſuperſcription of any letter or packet to be ſent by the poſt, in order to avoid the payment of the duty of poſtage, or ſhall forge, counterfeit, or alter, or ſhall procure to be forged, counterfeited, or altered, the date, place, or any other part of the ſuperſcription of any ſuch letter or packet, or ſhall write, or cauſe to be written and ſent by the poſt any letter or packet, the ſuperſcription or any part whereof ſhall be forged, counterfeited or altered, in order to avoid the payment of the duty of poſtage, knowing the ſame to be forged, counterfeited, or altered; or if any perſon or perſons within this kingdom ſhall forge, or counterfeit, or alter, or procure to be forged, counterfeited, or altered, any certificate of any member of either houſe of the Parliament of this kingdom, or of any other perſon entitled to the privilege of ſending letters free of the duty of poſtage, in order to have the poſtage charged upon any cover, letter, or packet refunded; every perſon ſo offending, being thereof duly convicted, ſhall for the firſt offence forfeit the ſum of fifty pounds, and for the ſecond offence, the ſum of one hundred pounds, and for the third offence ſhall be deemed guilty of felony, and ſhall be tranſported for ſeven years; and that it ſhall and may be lawful to and for his Majeſty's poſt-maſter-general of this kingdom, and his deputies, and all perſons acting under this act, to charge any letter or packet, the ſuperſcription whereof, or any part whereof ſhall appear to be forged or counterfeited, or altered, with treble the duty of poſtage payable by virtue of this act; which ſaid duty ſhall be levied and paid, unleſs the member of either houſe of Parliament, or other privileged perſon whoſe ſuperſcription it imports to be, ſhall certify by writing under his hand to the poſt-maſter-general, or his deputy, that ſuch ſuperſcription and every part thereof is of his hand writing.

XX. And be it enacted, That if any collector or receiver, ferryman, or other perſon whatſoever, appointed or intruſted or employed to take or receive the toll or rates at any turnpike gate or bar erected upon any highways, bridges, or poſt-roads, or at any ferry, or any perſon who has or ſhall have the care of any gate or any walled town, or the cuſtody of the keys of ſuch gate ſhall demand and take any toll or rate for the coachman, poſt-boy, expreſs-boy, or rider, guard, ſervant, or other perſon, horſes or carriages carrying or employed to carry any mail or bag of letters in this kingdom, paſſing through, over, or acroſs the ſame, or ſhall not permit and ſuffer the horſes and carriages, together with the coachman, poſt-boy, expreſs-boy, or rider, guards, ſervant, and other perſons ſo employed to paſs through ſuch toll-gates, bars, or gates, and acroſs ſuch ferries without delay; or if any ferryman ſhall not within the ſpace of one hour after demand made, in all poſſible caſes convey the coachman, poſt-boy, expreſs boy, rider, guard, ſervant, and other perſons, together with the horſes and carriages employed as aforeſaid, acroſs ſuch ferry to the uſual landing place; or if any perſon having the care of any gate of a walled town, or the cuſtody of the keys of ſuch gate, ſhall not within a quarter of an hour after demand made aloud at ſuch gate, open the ſame, and admit the coachman, poſt-boy, expreſs-boy, rider, guard, ſervant, or other perſons, together with the horſes and horſe-carriages employed as aforeſaid, ſuch offender or offenders being convicted thereof by the oath of ſuch coachman, poſt-boy, expreſs-boy, or rider, or other credible witneſs or witneſſes, before any juſtice of the peace within the diſtrict where ſuch offence ſhall be committed, which oath every juſtice is hereby authorized and required to adminiſter, ſhall for every ſuch offence forfeit the ſum of twenty ſhillings, to

A. D. 1789.

be paid to the informer; and if the ſame ſhall not be forthwith paid upon ſuch conviction, it ſhall and may be lawful for ſuch juſtice, and he is hereby required to commit the offender to the houſe of correction, there to remain until the ſaid penalty or forfeiture ſhall be paid, or for any time not exceeding the ſpace of twenty-one days, nor leſs than fourteen days from the time of commitment, unleſs ſuch penalty or forfeiture ſhall be ſooner paid.

XXI. And be it further enacted, That all and every the clauſes, proviſoes, powers, privileges, diſabilities, penalties, forfeitures, and modes for the recovery of the ſame matters and things contained in an act made in the twenty-third and twenty-fourth years of his Majeſty's reign, touching the ſaid general poſt-office, and the ſaid office, called the penny poſt-office, entitled, *An act for the eſtabliſhing a poſt-office within this kingdom*, and not herein or by any other act paſſed in this kingdom, altered, amended, or repealed, ſhall be applied and extended, and ſhall be conſtrued to apply and extend to this preſent act, as fully and effectually to all intents and purpoſes as if the ſame had been particularly repeated and re-enacted in this preſent act.

CHAP. IX.

An Act for granting to His Majeſty, His Heirs and Succeſſors, ſeveral Duties therein mentioned, to be levied by the Commiſſioners for managing the Stamp Duties.

WE your Majeſty's moſt dutiful and loyal ſubjects the commons of Ireland in Parliament aſſembled, being deſirous to raiſe ſuch aids and ſupplies as may be ſufficient to ſupport with honour and dignity your Majeſty's government, do humbly preſent to your Majeſty the free gift of the rates and duties herein after mentioned, and do beſeech your Majeſty, that it may be enacted, and be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, until the twenty-fifth day of May, one thouſand ſeven hundred and eighty-nine inclusive, there ſhall be, throughout the kingdom of Ireland, raiſed, collected, levied, and paid unto your Majeſty, your heirs and ſucceſſors, the ſeveral and reſpective rates, impoſitions, duties, charges, and ſums of money following; That is to ſay, for and upon the ſeveral matters and things expreſſed in the ſchedule hereunto annexed, the ſeveral and reſpective rates, impoſitions, duties, charges and ſums of money in the ſaid ſchedule mentioned; and for every advertiſement to be contained or publiſhed in any gazette, newſpaper, journal, or daily accounts, to be publiſhed weekly or oftener, or in any other printed paper or pamphlet whatſoever, being diſperſed or made publick yearly, monthly, or at any other interval or time within the time aforeſaid, a duty of one ſhilling; and a further duty for the ſame, after the rate of one ſhilling for every ten lines which every ſuch advertiſement ſhall contain over and above the firſt ten lines; no ſuch line to exceed in length twenty m's of the letter called long primmer, or two inches and three quarters of an inch; and for and upon every pamphlet or paper, not exceeding ſix ſheets in octavo, or in a leſſer page, and not exceeding twelve ſheets in quarto, or twenty

ſheets

ſheets in folio, ſo printed, a duty after the rate of two ſhillings for every ſheet of any kind of paper which ſhall be contained in one printed copy, or impreſſion thereof; and for and upon all inſurances for inſuring houſes, furniture, goods, wares, merchandizes, or other property from loſs by fire, which ſhall be made at any time between the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, and the twenty-fifth day of May, one thouſand ſeven hundred and eighty-nine inclusive, a duty after the rate of one ſhilling for every one hundred pounds inſured thereby.

II. And be it further enacted, That in caſe any ſuch advertiſement ſhall be printed in lines exceeding ſuch length as aforeſaid, then and in that caſe, there ſhall be paid for every ſuch advertiſement treble the duties herein before mentioned.

III. And be it further enacted, That every deed, inſtrument, note, or memorandum, letter, muniment, or writing, for or relating to the payment of any ſum of money, or for making any valuable conſideration for or on the loſs of any ſhip or veſſel, goods, monies, or effects, or upon any loſs by fire, or for any loſs whatſoever, or for or upon any life or lives, ſhall be conſtrued, deemed, and adjudged to be policies of inſurance, within the meaning of this act.

IV. And be it further enacted, That every deed, inſtrument, note, memorandum, letter, or other muniment, or writing, between the captain and maſter, or owner of any ſhip or veſſel, and any merchant, trader, or other perſon, in reſpect of the freight, or conveyance of any goods, money, wares, merchandizes or effects laden, or to be laden, on board of any ſuch ſhip or veſſel, ſhall be deemed and adjudged to be a charter-party, within the meaning of this act.

V. And for correcting abuſes committed by arreſting perſons without any writ or legal proceſs to juſtify the ſame, by means whereof, the payment of the duty hereby given to the crown upon ſuch proceſs may be evaded: be it enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, every officer or clerk belonging, or that ſhall hereafter belong to the court of King's-Bench, court of Common Pleas, or court of Exchequer, who ſhall ſign any writ or proceſs before judgment, to arreſt any perſon or perſons thereupon, ſhall at the time of ſigning thereof, ſet down upon ſuch writ or proceſs, the day and year of ſigning the ſame, which ſhall be entered upon the remembrance roll, or in the book wherein the abſtract of ſuch writ or proceſs ſhall be entered, upon pain to forfeit the ſum of ten pounds for every offence or neglect of ſuch officer, or clerk as aforeſaid; ſuch forfeiture to be recovered by civil bill, one moiety thereof to the uſe of your Majeſty, your heirs and ſucceſſors, and the other moiety to him, her, or them who ſhall inform and ſue for the ſame.

VI. And be it enacted, That all books and pamphlets, ſerving chiefly for the purpoſe of an almanack or directory, by whatever name or names entitled or deſcribed, are and ſhall be charged with the duty impoſed by this act on almanacks and directories, but not with any of the duties charged by this act on pamphlets, or any other printed papers, any thing herein contained to the contrary notwithſtanding.

VII. Provided always, That this act, or any thing herein contained, ſhall not extend to charge any bill of exchange, accounts, bills of parcels, bills of fees, or any bills or notes (not ſealed) for payment of money at ſight, or upon demand, or at the end of certain days of payment.

VIII. Provided alſo, That nothing in this act contained, ſhall extend to charge the probat of any will, or letters of adminiſtration of any common ſeaman or ſoldier who ſhall be ſlain or die in his Majeſty's ſervice, a certificate being produced from the captain or commander of the ſhip or veſſel, or captain or commanding

A. D. 1789. Chap. 9.

manding officer of the troop or company under whom such seaman or soldier served at the time of his death; of the truth whereof an oath (or if by a quaker a solemn affirmation) shall be made before the proper judge or officer by whom such probat or administration ought to be granted, which oath such judge or officer is hereby authorized and required to administer, and for which no fee or reward shall be taken.

IX. Provided also, That none of the rates, duties, or sums of money imposed by this act, shall be raised, levied, collected, or paid, or be payable unto your Majesty by virtue of this act, by any person or persons who shall be admitted to sue or defend in *forma pauperis*, so far as relates to the suit in which he, she, or they shall be admitted to sue or defend.

X. Provided also, That this act, or any clause therein contained, shall not be construed to charge with any duty, any warrant made by, or recognizance taken before any justice or justices of the peace, or any proceedings of any court martial which relate to any trial of any common soldier, but such warrants, recognizances and proceedings shall be and are hereby declared to be exempted from the payment of any of the duties imposed by this act.

XI. Provided also, That this act shall not extend to charge with any of the duties aforesaid, any act of Parliament, proclamation, orders of council, forms of prayer and thanksgiving, or any acts of state which shall be ordered by your Majesty, your heirs and successors, or by the lord lieutenant, or other chief governor or chief governors of this kingdom for the time being, to be printed, or the printed votes or other matters which are or shall be ordered to be printed by either house of Parliament, any books commonly used in any of the schools in Ireland, or any books containing only matters of devotion or piety, or any single advertisement printed by itself, or the weekly bills of mortality, or the daily accounts or bills of goods imported and exported, so as such daily accounts, or bills of goods imported and exported, do contain no other matter than accounts of goods imported into, and exported from this kingdom, and the particulars relating to such imports and exports, and so as the same be printed and published by such officer or officers as shall be authorized thereto by the lord lieutenant general, or other chief governor or chief governors of this kingdom for the time being; any thing herein contained to the contrary notwithstanding.

XII. And be it enacted, That all accounts or bills of goods imported or exported, printed or published by any other person or persons, except such officer or officers authorized as aforesaid, whether printed or published daily, weekly, monthly, or at any other time or times, or published as accounts, or as abstracts of accounts, or in any other manner whatsoever, shall be, and are hereby deemed to be daily accounts; or bills of goods imported and exported, and subject to the duties hereby imposed, and shall pay a duty in proportion to the number of day's accounts of imports or exports contained therein; that is to say, the sum of one penny for each and every day's account, or abstract of every day's account, of imports or exports, which shall appear to be included in every such publication.

XIII. Provided also, That nothing herein contained shall extend, or be construed to extend to subject the books of any corporate body to any stamp or duty whatsoever.

XIV. And be it enacted, That a distinct account shall be kept by the receiver general of the stamp duties, of the money arising from the respective duties of five pounds, in the said schedule mentioned, on the admission of any student into the society of King's-Inns, and on the admission of any barrister into the inns of court, and that the same shall be paid to the treasurer of the

ſaid ſociety, to be applied by him in ſuch manner as ſhall be directed by the ſaid ſociety.

XV. And be it enacted, That for the better and more effectually levying, collecting, and paying unto your Majeſty, your heirs and ſucceſſors, the ſeveral and reſpective duties hereby granted, it ſhall and may be lawful for your Majeſty, or the lord lieutenant, or other chief governor or chief governors of this kingdom for the time being, from time to time, to nominate and appoint ſuch perſons as your Majeſty, your heirs and ſucceſſors, or the lord lieutenant, or other chief governor or governors of this kingdom for the time being, ſhall think fit, to be commiſſioners or officers for the ſtamping and marking of vellum, parchment and paper, and managing the duties thereupon; and that the commiſſioners ſo to be appointed ſhall keep their head office in ſome convenient place within the city of Dublin; and the ſaid commiſſioners or the major part of them, are hereby empowered under their hands and ſeals, to appoint ſuch inferior officers, with the conſent and approbation of the lord lieutenant, or other chief governor or governors of this kingdom for the time being, for the marking or ſtamping of vellum, parchment and paper, and for the better collecting or levying the debts hereby granted to your Majeſty, your heirs and ſucceſſors, as they at their diſcretion ſhall think proper.

XVI. And whereas it may be difficult to prove, that the commiſſioners and other officers for managing and collecting the duties on vellum, parchment, and paper, heretofore appointed, or who have held, or who do now, or may hereafter actually hold ſuch offices reſpectively, have performed the requiſites preſcribed by law to entitle them to execute the ſaid offices reſpectively, and queſtions may ariſe thereon touching the validity of acts done, or to be done, by the ſaid commiſſioners and officers, and the validity of the types, marks, and ſtamps, which have been, or may be uſed for the marking of the ſaid duties, and of the impreſſions made therewith: be it further enacted, That all types, marks and ſtamps heretofore uſed by the ſaid commiſſioners, or by any officer or officers acting under their authority, for marking the ſaid duties, and all impreſſions made therewith on any deeds, records, or writings whatſoever, ſhall be, and the ſame and every of them are and is hereby declared lawful and valid to all intents and purpoſes; and that all actions, ſuits, indictments, informations, proſecutions and proceedings whatſoever, touching any of the matters contained in this act, or for or touching any act or acts heretofore done or hereafter to be done by the ſaid commiſſioners and officers, or any of them, in virtue or under colour of their reſpective offices, it ſhall be deemed and taken that the ſaid commiſſioners and officers have performed the ſeveral requiſites preſcribed by law to entitle them to execute the ſaid offices reſpectively.

XVII. Provided always, and be it enacted, That the ſeveral commiſſioners and officers heretofore appointed for the ſtamping or marking of vellum, parchment, and paper, and managing the duties thereupon, and now actually holding and exerciſing ſuch offices reſpectively, as alſo ſuch other commiſſioners and officers as ſhall be hereafter appointed purſuant to this act, ſhall, during the continuance of this act, for the more effectually levying the ſeveral duties hereby granted, continue to act in the ſeveral offices to which they have been, or ſhall be ſo appointed, or which they now actually hold or exerciſe, in like manner, with the ſame powers and authorities, and ſubject to the ſame reſtrictions and limitations as are mentioned in former acts granting ſtamp duties unto your Majeſty, or any of them, ſave as herein is otherwiſe directed, unleſs ſuch commiſſioners or inferior officers ſhall be ſooner removed from ſuch offices by the lord lieutenant, or other chief governor or governors of this kingdom for the time being, or unleſs ſuch inferior officers ſhall be ſooner removed from ſuch offices by the ſaid commiſſioners, with

A. D. 1789. Chap. 9.

the conſent and approbation of the ſaid lord lieutenant, or other chief governor or chief governors of this kingdom for the time being.

XVIII. And be it enacted, That the types, marks, and ſtamps already kept or uſed for denoting and marking on vellum, parchment and paper, the ſeveral and reſpective duties granted by the ſaid acts, or any of them, or hereafter to be kept or uſed at the ſaid head office, for denoting and marking on vellum, parchment and paper, the ſeveral and reſpective duties hereby granted, ſhall be the only true and lawful types, marks, and ſtamps, for the ſtamping and impreſſing of all vellum, parchment and paper, on which any of the ſeveral things herein directed to be charged, have been or ſhall be engroſſed or written; and that from time to time, as often as ſuch types, marks, or ſtamps, or any of them, ſhall be worn out, or otherwiſe become unſerviceable, the ſaid commiſſioners may cauſe the ſame to be repaired and rendered fit for uſe, or cauſe renewals thereof, or ſimilar types, marks, and ſtamps to be made and uſed, if they ſhall think proper ſo to do; and that where ſuch types, marks, or ſtamps, ſhall not ſpecifically denote the duties chargeable by this act, two or more of ſuch types, marks, or ſtamps, the duties denoted whereby ſhall in the whole amount to the duties chargeable by this act, may be uſed for marking and impreſſing vellum, parchment and paper, with ſuch duties; or he ſaid commiſſioners may cauſe to be provided new types, marks, or ſtamps, for denoting ſuch duties, or any of them, if they ſhall think proper ſo to do, and to ſtamp and mark vellum, parchment, and paper, chargeable with ſuch duties, with the ſame.

XIX. And be it enacted, That the devices or marks uſed, or to be uſed for denoting and marking on vellum, parchment and paper, the ſaid duties, or any of them, may be changed, varied, or altered, from time to time, as your Majeſty, your heirs and ſucceſſors, or the lord lieutenant or other chief governor or chief governors of this kingdom for the time being ſhall think fit: provided that whenſoever ſuch devices or marks ſhall be changed, varied, or altered, then, and in every ſuch caſe, publick notice of ſuch change, variation, or alteration, ſhall be given by advertiſement in the Dublin Gazette, and in ſome other publick newſpaper, a convenient time before the types, marks, or ſtamps, on which ſuch new devices or marks ſhall be made, be uſed.

XX. And be it enacted, That all courts of juſtice, and judges whatſoever ſhall, without allegation or proof on that behalf, take judicial notice of the ſeveral types, marks, and ſtamps kept or uſed as aforeſaid, as and for the only true, and lawful types, marks, and ſtamps for the purpoſe herein mentioned.

XXI. And be it enacted, That the commiſſioners heretofore appointed, or hereafter to be appointed by your Majeſty, your heirs and ſucceſſors, or by the lord lieutenant, or other chief governor or governors of this kingdom for the time being as aforeſaid, or the major part of ſuch commiſſioners, ſhall and may from time to time, as they ſhall ſee occaſion, appoint one or more fit perſon or perſons to attend in any court or courts, office or offices, which perſon or perſons ſhall have full power and authority to inſpect and examine the vellum, parchment and paper, upon which any of the matters or things aforeſaid have been, or ſhall be engroſſed or written, or put, and alſo the marks or ſtamps thereupon, and alſo all other matters and things tending to ſecure to your Majeſty, your heirs and ſucceſſors, the duties ariſing by this act or any former act, whereby any duties were granted to your Majeſty, upon ſtamped vellum, parchment, and paper; and that the judges in the ſeveral courts and ſuch others to whom it may appertain, at the requeſt of the ſaid commiſſioners, or of any two of them, ſhall make ſuch orders in their reſpective courts, and do ſuch other matters and things for the better ſecuring of the ſaid duties, as ſhall be lawfully and reaſonably

ably deſired in that behalf; and that every commiſſioner, and other officer before he proceeds to the execution of his office under ſuch appointment, ſhall take and ſubſcribe the oath preſcribed by, and mentioned in an act paſſed in the twenty-third and twenty-fourth years of your Majeſty's reign, entitled, *An act for granting unto his Majeſty, his heirs and ſucceſſors, the ſeveral duties upon ſtamped vellum parchment, and paper*, to be adminiſtered as in the ſaid act is mentioned; provided that nothing in this act contained, ſhall affect, or be conſtrued to affect, an act paſſed in this kingdom in the twenty-firſt and twenty ſecond years of your Majeſty's reign, entitled, *An act to regulate the qualification of perſons appointed to offices in this kingdom, wherein two or more grantees act under one grant, commiſſion, or appointment*, but that the ſaid act and every part thereof, ſhall remain in full force.

XXII. And be it enacted, That the ſaid commiſſioners and other officers heretofore appointed, and hereafter to be appointed as aforeſaid, and all officers employed, or to be employed or entruſted by or under them as aforeſaid, ſhall, from time to time, in and for the better execution of their ſeveral offices and truſts, obſerve and perform ſuch rules, methods, and orders as they reſpectively have received, or ſhall receive, from time to time, from the lord lieutenant, or other chief governor or governors of this kingdom for the time being; and that the ſaid commiſſioners ſhall take ſpecial care that the ſeveral parts of this kingdom, from time to time, be ſufficiently furniſhed with vellum, parchment, and paper, ſtamped or marked as aforeſaid, ſo that your Majeſty's ſubjects may have it in their election to buy the ſame of the officers or perſons to be employed by the ſaid commiſſioners, at the uſual or moſt common rates above the ſaid duty, or to bring their own vellum, parchment, and paper, to be ſtamped as aforeſaid, or to furniſh themſelves from others who ſhall have done the ſame.

XXIII. And whereas heretofore a practice prevailed to inſert in one ſkin of parchment, on which bills, anſwers, and other pleadings in equity were engroſſed or written, twenty chancery or exchequer ſheets, every ſheet in chancery containing ninety words, and every ſheet in the exchequer one hundred and two words, and the ſame has been deemed a reaſonable quantity to be engroſſed and written in and upon each ſkin of parchment, and the uſual charge for drawing and engroſſing may accordingly, upon taxation of coſts, be fairly and equitably allowed: and whereas it hath been of late practiſed by attornies, ſolicitors, and others to inſert in one ſkin of parchment, the contents of a greater number of ſheets than the number of chancery or exchequer ſheets above ſpecified, and to charge their clients and employers double or treble the ſum for engroſſing ſuch ſkins, calling the ſame double or treble ſkins, and alledging that they inſert twice or thrice as much in quantity as they are obliged to do, and that upon a taxation they ſhould be allowed accordingly, by which means the client or employer is liable to be impoſed upon, and the produce of the ſaid duties may be materially affected: be it therefore enacted, That from and after the paſſing of this act, all attornies, ſolicitors, or other perſons, ſhall make their ſeveral charges upon their clients or employers, for engroſſing bills, anſwers, and other proceedings in equity, at or after the known and uſual rates for every ſkin, according to the number of ſkins they ſhall ſo engroſs or write, and not otherwiſe; and if any attorney, ſolicitor, or other perſon ſhall, for writing or engroſſing one ſkin of parchment only, charge any client or employer for double or treble ſkins, or for more than one ſkin, making his charge by the ſheet, or in any other manner than by the ſkin, under pretence of having inſerted in ſuch one ſkin of parchment a greater number of ſheets than twenty, or under any other pretence whatſoever, ſuch charge ſhall not be payable by the client, and further, that every attorney, ſolicitor, or other perſon ſhall, for every ſuch charge ſo made or demanded, forfeit and pay for the

A. D. 1789. Chap. 9.

first offence the ſum of ten pounds, and for the ſecond offence the ſum of fifty pounds, and for the third and every other offence the ſum of one hundred pounds, with treble coſts of ſuit.

XXIV. And be it enacted, That where any bill of coſt in any cauſe in your Majeſty's courts of chancery or exchequer, in which there ſhall be any charge or charges for drawing, or for engroſſing on parchment any bills, anſwers, or other pleadings in the ſaid courts reſpectively, which ſhall be engroſſed or written, and filed in either of the ſaid courts, ſhall be taxed, the officer who ſhall reſpectively tax ſuch bills of coſts, ſhall tax the charges for drawing and engroſſing ſuch bills and anſwers, and other pleadings at the uſual charge by the ſkin, according to the number of ſkins actually contained in ſuch pleading, and not according to the number of ſheets, or words contained in ſuch ſkin, according to the true intent and meaning of this act; and ſuch officer, if the bill of coſts to be taxed be in a cauſe in the court of chancery, ſhall ſignify at the foot of ſuch bill of coſt, that the number of ſkins contained in the pleadings mentioned therein hath been certified to him by the keeper of the rolls of the court of chancery or his deputy; and if ſuch bill of coſt be in a cauſe in the ſaid court of exchequer the officer who ſhall tax the ſame, ſhall ſignify at the foot of ſuch bill that he hath inſpected the engroſſment of the pleadings mentioned in ſuch bill of coſts.

XXV. And in caſe ſuch officers reſpectively, who ſhall tax ſuch bills of coſts as aforeſaid, ſhall neglect or refuſe to apply to the clerk of the rolls for ſuch certificate as aforeſaid, or to inſpect the engroſſment of the pleadings mentioned in ſuch bill of coſt, or ſhall neglect or refuſe to tax the charges for drawing and engroſſing ſuch bills, anſwers, or other pleadings in manner herein directed, every ſuch officer ſo neglecting or refuſing reſpectively as aforeſaid, ſhall forfeit for every ſuch neglect or refuſal the ſum of ten pounds.

XXVI. And in caſe the keeper of the rolls of the court of chancery, or his deputy ſhall neglect or refuſe to inſpect and certify the number of ſkins contained in ſuch pleadings as aforeſaid, to the proper officer of the ſaid court, upon being applied to by him for the purpoſes aforeſaid, ſuch keeper, or his deputy, ſhall, for every ſuch neglect or refuſal, forfeit in like manner the ſum of ten pounds; which ſaid ſeveral forfeitures ſhall be enforced in a ſummary way, upon motion by order of the ſaid courts of chancery and exchequer, upon complaint made to them reſpectively, againſt any officer who ſhall be guilty of ſuch neglect or refuſal, and ſhall go and enure to the uſe of your Majeſty, your heirs and ſucceſſors.

XXVII. Provided always, That nothing in this act contained ſhall extend, or be conſtrued to extend to the charge to be made for engroſſing any bill, anſwer, or other pleading in equity, the whole contents of which ſhall not amount to the quantity or number of ſheets to be contained in two ſkins, reckoning the quantity in each ſkin, according to the number of ſheets above ſpecified.

XXVIII. And be it enacted, That every copy of every affidavit which ſhall be read in any court whatſoever, ſhall be engroſſed or written in ſuch manner, as that the quantity of writing contained in any one ſheet or piece of paper, ſhall not be deemed more than one ſheet, according to the manner in which the officers of the courts in which ſuch affidavits ſhall be reſpectively filed, charge by the ſheet for ſuch affidavit; and if any officer of any court ſhall charge for the quantity of writing contained in any one ſheet or piece of paper, on which any copy of ſuch affidavit ſhall be written, more than the fees to which he ſhall be entitled for one ſheet, according to the courſe of the court in which ſuch affidavit ſhall be filed, he ſhall for every ſuch charge ſo made or demanded, forfeit and pay the ſum of ten pounds, with treble coſts of ſuit, to any perſon or perſons who ſhall in-

form and ſue for the ſame in any court of record, by action, bill, plaint, or information, wherein no eſſoign, protection, or wager of law ſhall be allowed, or by civil bill in the court of proper juriſdiction.

XXIX. And to prevent frauds which might be committed by writing ſuch copies upon both ſides of any ſheet or piece of paper, be it enacted, That where more than one ſide or page of any ſheet of paper ſhall be ſtamped or marked with the duty by this act charged on paper, on which ſuch copy of an affidavit ſhall be written, each ſide or page ſo marked or ſtamped, ſhall be deemed a ſeparate ſheet or piece of paper, within the intent and meaning of this act.

XXX. And be it enacted, That all records, writs, pleadings, and other proceedings in courts of law, and equity, and all deeds, inſtruments, and writings, whatſoever hereby charged, ſhall be engroſſed or written in ſuch manner as they have been uſually accuſtomed to be written, or are now written, ſave as is herein otherwiſe mentioned.

XXXI. And be it enacted, That all writings, matters and things, in reſpect whereof any of the ſaid duties ſhall be payable, and which ſhall be engroſſed or written before, or on the twenty-fifth day of May, one thouſand ſeven hundred and eighty-nine, ſhall be written in ſuch manner, that ſome part thereof ſhall be as near as conveniently may be to the ſtamps or marks which ſhall in purſuance of this act be placed on the vellum, parchment, or paper, whereupon the ſame ſhall be written or engroſſed, upon pain that the perſon who ſhall write or engroſs, or cauſe to be written or engroſſed, any ſuch writing, matter, or thing contrary to the tenor and true meaning hereof, ſhall for every ſuch offence forfeit the ſum of ten pounds, to be recovered by civil bill, one moiety thereof to the uſe of your Majeſty, your heirs and ſucceſſors; and the other moiety to him, her, or them who ſhall inform and ſue for the ſame.

XXXII. And be it enacted, That all vellum, parchment, and paper, hereby intended to be charged with the ſeveral and reſpective duties aforeſaid, ſhall, before any of the matters or things herein before mentioned, be thereupon engroſſed or written, be brought to the head office aforeſaid to be ſtamped and marked; and the ſaid commiſſioners and officers are hereby required, upon demand of the perſon or perſons ſo bringing the ſame, forthwith, without any fee or reward, to ſtamp or mark any quantity or parcels of vellum, parchment, or paper ſo brought, ſuch perſon or perſons paying to ſuch officer or officers as ſhall be appointed in that behalf, the reſpective duties hereby granted and directed to be paid for the ſame.

XXXIII. And be it enacted, That if any perſon or perſons ſhall be arreſted, between the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, and the twenty-fifth day of May, one thouſand ſeven hundred and eighty-nine, incluſive, by virtue of any writ or proceſs of any of your Majeſty's courts of record in Dublin, at the ſuit of any common perſon, and the ſheriff or other officer ſhall take bail from ſuch perſon againſt whom ſuch writ or proceſs ſhall iſſue, the ſheriff or other officer at the requeſt and coſt of the plaintiff in ſuch action or ſuit, or of his lawful attorney, ſhall aſſign to the plaintiff in ſuch action or ſuit, the bail-bond or other ſecurity taken from ſuch bail, by endorſing the ſame, and atteſting it under his hand and ſeal in the preſence of two or more credible witneſſes, which may be done without any ſtamp, provided the aſſignment ſo endorſed, be duly ſtamped before any action be brought thereupon; and alſo, that for and during the time aforeſaid, when and ſo often as it ſhall become neceſſary for any ſheriff, or other officer having authority to grant replevins, to aſſign any bond of any plaintiff in replevin, to the avowant or defendant in ſuch action, ſuch aſſignment may be made without any ſtamp; provided the aſſignment ſo made, be duly ſtamped before any action be brought thereupon.

XXXIV. And be it enacted, That if any commiſſioner, or other officer appointed, or to be appointed as aforeſaid, ſhall fix any ſuch mark or ſtamp to any vellum, parchment, or paper, which ſhall be brought to the head-office aforeſaid, to be ſtamped or marked, before the ſeveral and reſpective duties thereupon charged by this act, ſhall be duly anſwered and paid, or be ſecured to be paid to the uſe of your Majeſty, your heirs and ſucceſſors, he ſhall for every ſuch offence forfeit the ſum of one hundred pounds.

XXXV. Be it enacted, That if any perſon or perſons have or hath engroſſed or written, or cauſed to be engroſſed or written, at any time ſince the commencement of the ſaid acts, or any of them, or ſhall at any time hereafter engroſs or write, or cauſe to be engroſſed or written, upon any vellum, parchment, or paper, any of the matters or things for which ſuch vellum, parchment, or paper, was chargeable by the ſaid acts, or any of them, or is hereby charged to pay any duty before ſuch time as the ſaid vellum, parchment, or paper, hath been, or ſhall be marked or ſtamped as aforeſaid, or hath, or have engroſſed or written, or cauſed to be engroſſed or written, or ſhall engroſs or write, or cauſe to be engroſſed or written, any matter or thing upon any vellum, parchment, or paper, that have been, or ſhall be ſtamped or marked for any lower duty than the duty by the ſaid acts, or this act payable for what hath been or ſhall be ſo engroſſed or written, then and in every ſuch caſe there ſhall be anſwered and paid to your Majeſty, your heirs and ſucceſſors, over and above ſuch duty as aforeſaid, for every ſuch deed, inſtrument, or writing, the ſum of ten pounds; and no ſuch deed, record, inſtrument, or writing, ſhall on any pretence whatſoever, be pleaded or given, or received in evidence in any court, or admitted in any court to be good or available in law or equity, until as well the ſaid duty, as the ſaid ſum of ten pounds, ſhall be firſt paid to your Majeſty's uſe, and a receipt produced for the ſame under the hand or hands of ſome of your Majeſty's officers appointed to receive the duties above mentioned, and until the vellum, parchment, or paper, on which ſuch deed, inſtrument, or writing, hath been, or ſhall be written or made, ſhall be marked or ſtamped with a lawful mark or ſtamp; and the proper officer or officers are hereby required upon payment, or tender of the ſaid duty, and ſum of ten pounds, unto him or them, to give a receipt for the ſame, and to mark and ſtamp ſuch vellum, parchment, or paper, with a mark or ſtamp that ſhall be proper for ſuch deed, inſtrument, or writing reſpectively.

XXXVI. Whereas doubts may ariſe whether the commiſſioners of the ſtamp duty can affix a ſtamp upon inſtruments executed in Great Britain, and having thereon the Britiſh ſtamp required by the laws of Great Britain for the ſame, without the parties paying the additional duty of ten pounds: be it enacted, and the ſaid commiſſioners are hereby authorized in all ſuch caſes to ſtamp all inſtruments executed in Great Britain, and having thereon the neceſſary Britiſh ſtamp upon payment of the duty payable thereon according to this act, without paying the ſaid additional duty of ten pounds, proof being firſt made to the ſatisfaction of the ſaid commiſſioners, or the major part of them, that ſuch inſtruments were really executed in Great Britain.

XXXVII. Provided always, and be it enacted, That nothing herein contained ſhall extend, or be conſtrued to extend, to judgments upon *poſteas*, inquiſitions, writs of *ſcire facias*, or to judgments upon *nil dicit*: provided that the ſame be ſtamped with the proper ſtamp within one month next after the ſame ſhall have been ſigned, and that no diſcount ſhall be allowed thereon.

XXXVIII. And be it enacted, That any officer or officers who ſhall neglect or omit to bring ſuch judgment or judgments to be ſtamped within one month, as hereby directed, ſhall for every ſuch neglect or omiſſion, forfeit and pay the ſum

of

of ten pounds, to be recovered by civil bill or in any court of record in this kingdom.

XXXIX. And be it enacted, That if any perſon or perſons ſhall engroſs or write, or cauſe to be engroſſed or written, upon any vellum, parchment, or paper, any of the matters or things for which the ſaid vellum, parchment, or paper, is hereby charged to pay any duty, before ſuch time as the ſaid vellum, parchment or paper, ſhall be marked and ſtamped as aforeſaid, or ſhall engroſs or write, or cauſe to be engroſſed or written, any matter or thing upon vellum, parchment, or paper, that ſhall be marked or ſtamped for any lower duty than the duty by this act payable for what ſhall be ſo engroſſed or written, ſuch perſon ſo offending, ſhall forfeit for every ſuch offence the ſum of five pounds, to be recovered by civil bill; one moiety thereof to your Majeſty, your heirs and ſucceſſors; and the other moiety to him, her, or them, who ſhall inform and ſue for the ſame.

XL. And be it enacted, That in caſe any clerk, officer, or perſon, who in reſpect of any publick office or employment, is or ſhall be authorized or entruſted to make, engroſs, or write any records, deeds, inſtruments, or writings, by this act charged to pay a duty as aforeſaid, ſhall be wilfully guilty of any fraud, or practice, to defraud your Majeſty, your heirs or ſucceſſors, of any duty by this act payable, by making, engroſſing, or writing any ſuch record, deed, inſtrument, or writing, or by cauſing the ſame to be made, and engroſſed, or written upon vellum, parchment, or paper, not marked or ſtamped according to this act, or upon vellum, parchment, or paper, marked or ſtamped with any mark or ſtamp which he ſhall know to be counterfeited, or by wilfully engroſſing or writing any ſuch deed, inſtrument, or other writing upon vellum, parchment, or paper, which he ſhall know to be ſtamped or marked for a lower duty than the duty payable by this act upon the ſame, then every ſuch clerk, officer, or perſon, ſo guilty of any ſuch fraud or practice, being thereof lawfully convicted, ſhall forfeit his office, or place of employment reſpectively, and be diſabled to hold or enjoy the ſame for the future; and if any attorney belonging to any court whatſoever, ſhall wilfully be guilty of any ſuch fraud or practice as aforeſaid, and be convicted thereof, he ſhall be diſabled for the future to practice as an attorney.

XLI. And to prevent the committing of frauds on your Majeſty in reſpect of the duty payable on the admiſſion of attornies into courts: be it enacted, That no attorney ſhall practice, either in his own name or in the name of any other attorney in any of his Majeſty's courts of law, or in any court of record whatſoever, in which attornies are admitted, except only ſuch court or courts in which he ſhall have been actually admitted and ſworn an attorney, upon pain of the perſon ſo practiſing being rendered incapable of being ſworn an attorney in any court of law; and every attorney who ſhall ſo practice in any court in which he ſhall not have been admitted and ſworn an attorney, ſhall be diſabled from recovering the coſts of any proceedings carried on by him in ſuch court.

XLII. And be it enacted, That if any perſon or perſons ſhall write, or engroſs, or cauſe to be written or engroſſed, either the whole or part of any matter or thing in reſpect whereof any duty is payable by this act, upon any part of any piece of vellum, parchment, or paper whereon there ſhall have been before engroſſed, written, or printed, any other matter or thing in reſpect whereof any duty is payable by this act, before ſuch vellum, parchment, or paper ſhall have been again marked or ſtamped according to this act, or ſhall fraudulently eraſe or ſcrape out, or cauſe to be eraſed or ſcraped out, the name or names of any perſon or perſons, or any ſum, date, or other thing engroſſed, written, or printed in ſuch inſtrument, writing, matter, or thing as aforeſaid, or fraudulently cut,

tear, or take off any mark or ſtamp from any piece of vellum, parchment, or paper, or any part thereof, with intent to uſe ſuch ſtamp or mark for any other writing, matter, or thing in reſpect whereof any duty ſhall be payable by virtue of this act, then and in every ſuch caſe, every ſuch perſon ſo offending in any of the particulars before mentioned, ſhall for every ſuch offence forfeit the ſum of fifty pounds.

XLIII. Provided always, and be it enacted, That ſo often as the ſaid devices or marks, or any of them ſhall be changed, varied, or altered as herein before mentioned, it ſhall be lawful for all perſons who ſhall have at that time in their cuſtody or poſſeſſion any vellum, parchment, or paper, marked with the impreſſion of the type, mark, or ſtamp which ſhall have been ſo changed, varied, or altered, upon which none of the matters or things hereby charged ſhall have been engroſſed or written, to bring or ſend at any time within the ſpace of ſixty days after the publication of ſuch advertiſement as aforeſaid, ſuch vellum, parchment and paper to the ſaid commiſſioners at the head office in the city of Dublin, or to ſuch other officers appointed as aforeſaid; and the ſaid commiſſioners and officers reſpectively, are hereby required to deliver, or cauſe to be delivered unto the ſeveral perſons who ſhall ſo bring and deliver any quantity of vellum, parchment, or paper, the like quantity of vellum, parchment, or paper, ſo ſtamped as aforeſaid, and as good in quality, marked with the impreſſion of ſuch new type, mark, or ſtamp, without demanding or taking directly or indirectly for the ſame, any ſum of money or other conſideration whatſoever, under the penalty of forfeiting for every ſuch offence the ſum of one hundred pounds; and in caſe any perſon ſhall neglect or omit within the time aforeſaid, to bring or cauſe to be brought and delivered unto the ſaid commiſſioners or officers as aforeſaid, any ſuch vellum, parchment or paper, the ſame is hereby declared to be of no other effect than as if ſuch vellum, parchment or paper had never been ſtamped; and that all matters and things which ſhall be engroſſed or written thereon, after ſuch time as ſhall be appointed by ſuch advertiſement as aforeſaid, for making uſe of ſuch changed or altered types, marks, or ſtamps as aforeſaid, ſhall be of no other effect than as if they had been engroſſed or written on vellum, parchment or paper, not marked or ſtamped; and all perſons who ſhall engroſs or write any matter or thing chargeable with any of the duties aforeſaid, on ſuch vellum, parchment, or paper, after the ſaid time, ſhall incur and ſuffer ſuch penalty as is herein before inflicted on perſons writing and engroſſing on vellum, parchment, or paper, not marked or ſtamped.

XLIV. Provided always, That all vellum, parchment, and paper, which has been ſtamped or marked, and has paid the duties granted by any act or acts of Parliament heretofore made, ſhall and may be uſed for the purpoſes thereby intended, without any additional ſtamp, mark, or duty, except in caſes where by this, or any other act or acts, duties greater than thoſe heretofore laid on, are impoſed, in all which caſes, it ſhall be lawful for the ſaid commiſſioners, or any of them, if they ſhall think proper ſo to do, upon the requeſt of any perſon or perſons, to order that ſuch vellum, parchment, and paper, be ſtamped with a duty denoting a higher duty, the perſon or perſons requeſting the ſame, paying the difference of price between the ſaid reſpective ſtamps, or that vellum, parchment, or paper, marked with ſtamps denoting ſuch duties as the perſon or perſons requeſting the ſame ſhall deſire, be given to ſuch perſon or perſons in exchange for ſuch vellum, parchment, and paper as ſhall be offered for exchange; provided, that the amount of the duties to be marked on ſuch vellum, parchment, and paper ſo to be ſtamped, ſhall not exceed the amount of the duties on the vellum, parchment, and paper ſo to be offered for exchange: provided alſo, that

the ſtamps marked on ſuch vellum, parchment, and paper ſo to be offered for exchange, be cancelled.

XLV. And for the better diſtribution of the ſaid vellum, parchment, and paper, and that your Majeſty's ſubjects may have the ſame with convenience and at an eaſy rate: be it enacted, That the lord lieutenant or other chief governor or governors of this kingdom for the time being, ſhall, once in every year, at leaſt, ſet the prices at which all ſorts of ſtamped vellum, parchment, and paper ſhall be ſold; and the ſaid commiſſioners for managing the ſaid duties upon vellum, parchment, and paper, ſhall ſtamp the ſaid prices ſo ſet upon every ſkin or piece of vellum or parchment, and on every piece and ſheet of paper ſo by them to be ſold; and the ſaid commiſſioners ſhall likewiſe allow and pay to every perſon who ſhall bring vellum, parchment, or paper to the ſaid head-office to be ſtamped, in purſuance of this act, the duties whereof ſhall amount to the ſum of twenty pounds, or upwards, ſave vellum, parchment and paper, to be ſtamped with the duty of one hundred pounds, in the ſaid ſchedule mentioned, after the rate of three pounds for every hundred pounds upon prompt payment of the ſaid duty upon ſuch vellum, parchment or paper ſo by them brought; and that any perſon or perſons who ſhall buy any parchment or paper at the head-office for ſtamping the ſame, the duty whereof ſhall amount to the like ſum of twenty pounds or upwards, ſave as aforeſaid, ſhall have the ſame allowance for prompt payment.

XLVI. And for better collecting and ſecuring the duties hereby charged on pamphlets, be it enacted, That one printed copy of every ſuch pamphlet, which ſhall before or on the twenty-fifth day of May, one thouſand ſeven hundred and eighty-nine, be printed or publiſhed within the city of Dublin, ſhall within the ſpace of ſix days after the printing thereof, be brought to the ſaid head-office for marking or ſtamping vellum, parchment or paper, and the title thereof with the number of ſheets contained therein, and the duty hereby charged thereon, ſhall be regiſtered or entered in a book to be there kept for that purpoſe, which duty ſhall be thereupon paid to the proper officer or officers appointed to receive the ſame, or his or their deputy or clerk, who ſhall thereupon forthwith give a receipt for the ſame on ſuch printed copy, to denote the payment of the duty hereby charged on ſuch pamphlets; and that one printed copy of every ſuch pamphlet that ſhall be printed or publiſhed in any place not within the city of Dublin, ſhall, within the ſpace of fourteen days after the printing thereof, be brought to ſome head diſtributor or collector of the ſaid ſtamp duties, who is hereby required forthwith to enter the title thereof, with the number of ſheets contained therein, and the duty thereby charged thereon, in a book to be by him kept for that purpoſe, which duty ſhall be thereupon paid to ſuch collector, who ſhall give a receipt for the ſame on ſuch printed copy.

XLVII. And be it enacted, That if any ſuch pamphlet ſhall be printed or publiſhed, and the duty hereby charged thereupon ſhall not be duly paid within the reſpective times herein before, for the ſeveral purpoſes hereby limited, then the printer and publiſher, and all other perſons concerned in and about the printing and publiſhing of ſuch pamphlet, ſhall for every ſuch offence forfeit the ſum of twenty pounds, one moiety whereof to be to the uſe of your Majeſty, your heirs and ſucceſſors, and the other moiety to the uſe of the perſon who ſhall inform and ſue for the ſame, by action or information, in any of your Majeſty's courts of record, or by civil bill in the court of proper juriſdiction.

XLVIII. And be it enacted, That no printer, or other perſon or perſons whatſoever, ſhall publiſh any newſpaper, or any paper ſerving the purpoſe of a newſpaper, before he, ſhe, or they ſhall have entered into ſecurity by bond to your Majeſty, your heirs and ſucceſſors, for the payment of the duty on advertiſements

A. D. 1789. Chap. 9.

which ſhall be printed therein, or thereupon, upon pain that every perſon ſo offending forfeit the ſum of twenty pounds, one moiety thereof to your Majeſty, your heirs and ſucceſſors, and the other to ſuch perſon as ſhall inform and ſue for the ſame, by action or information, in any of your Majeſty's courts of record, or by civil bill in the court of proper juriſdiction.

XLIX. And be it enacted, That all and every the materials and utenſils for printing, uſed in, kept at, or belonging to any printing-houſe, in which any newſpaper, or any paper ſerving the purpoſe of a newſpaper as aforeſaid, hath been, or ſhall be printed, in whoſe hands ſoever the ſame ſhall have come, or by whatever conveyance or title the ſame ſhall be claimed, ſhall be in the firſt place liable and ſubject to, and are hereby charged with all and every ſuch ſum and ſums of money as have become due, or ſhall become due, for the duty, by this or any former act of Parliament, charged on advertiſements, which have been, or ſhall be printed or publiſhed in ſuch newſpaper, or other paper as aforeſaid, during ſuch time as ſuch materials or utenſils were, or ſhall be uſed in, or kept at, or did or ſhall belong to ſuch printing-houſe as aforeſaid; and it ſhall and may be lawful, in all caſes, to levy ſuch ſum and ſums of money upon ſuch materials and utenſils, in like manner as if the printer or printers of ſuch newſpaper, or other paper as aforeſaid, were the real proprietor or proprietors of ſuch materials and utenſils at the time of levying the ſame.

L. And be it enacted, That no perſon ſhall ſell, or expoſe to ſale, any ſuch pamphlet, or any ſuch newſpaper, or any paper ſerving the purpoſe of a newſpaper, without the true name and ſir-name or names and ſir-names, and the place or places of abode of ſome known perſon or perſons, by or for whom the ſame was really and truly printed or publiſhed, being written or printed thereon, upon pain that every perſon offending herein ſhall forfeit for every ſuch offence the ſum of fifty pounds, one moiety thereof to the uſe of your Majeſty, your heirs and ſucceſſors, and the other moiety to the uſe of ſuch perſon as ſhall ſue for the ſame, by action or information, in any of your Majeſty's courts of record, or by civil bill in the court of proper juriſdiction.

LI. And be it enacted, That no officer appointed for diſtributing vellum, parchment, or paper, in this kingdom, ſhall ſell or deliver any ſtamped paper for printing any publick newſpaper, intelligence, or occurrence, to any perſon, unleſs ſuch perſon ſhall give ſecurity by bond as aforeſaid, for the payment of the duties for the advertiſements which ſhall be printed therein, or thereupon.

LII. And whereas printers, publiſhers, and proprietors of newſpapers, intelligences, or occurrences, or other papers ſerving the purpoſe of newſpapers, intelligences, or occurrences, who have performed the requiſites, which by law are required to entitle them to obtain from the ſaid commiſſioners for managing your Majeſty's ſtamp duties or their officers, ſtamped paper for printing of ſuch newſpapers, or other papers as aforeſaid, of which they are reſpectively printers, publiſhers, or proprietors, have ſupplied printers or proprietors of other newſpapers, with ſtamped paper for the printing of ſuch other newſpapers, or other paper as aforeſaid, whereby the laws relating thereto have been evaded: for prevention whereof, be it enacted, That in all caſes where any perſon or perſons, who is, or are, or ſhall be entitled to obtain from the ſaid commiſſioners, or their officers, ſtamped paper for the printing of any newſpaper, or other paper as aforeſaid, of which he, ſhe, or they is, or ſhall be printer or printers, publiſher or publiſhers, proprietor or proprietors, ſhall furniſh or ſupply any other perſon or perſons with any ſuch ſtamped paper, every ſuch printer, publiſher, or proprietor, ſhall for every ſuch offence forfeit a ſum of one hundred pounds ſterling, to be recovered by action or information in any of your Majeſty's courts of record in this kingdom, or by civil bill in the court of proper juriſdiction, by any perſon

or

or perſons who ſhall ſue for the ſame, one moiety thereof to the uſe of your Majeſty, and the other moiety to the uſe of the perſon ſuing for the ſame; and if any perſon or perſons ſhall make uſe of any ſtamped paper for the printing of any newſpaper, or other paper as aforeſaid, which he, ſhe, or they ſhall receive, or be furniſhed with, by any other perſon or perſons than the ſaid commiſſioners, or their officers or diſtributors, every ſuch perſon ſhall for every ſuch offence, forfeit the ſum of one hundred pounds, to be applied and recovered in like manner as the ſaid laſt mentioned forfeiture is to be applied and recovered.

LIII. And forasmuch as it may be uncertain how many copies of ſuch printed newſpapers, almanacks, and Dublin directories may be ſold: be it enacted, That the commiſſioners for managing the ſtamp duties, or any of them, or ſuch of their officers as ſhall be by them appointed in that behalf, ſhall and may cancel, or cauſe to be cancelled, all the ſtamps on ſuch newſpapers, almanacks, and Dublin directories, which ſhall really and truly remain unſold in the hands of the perſon or perſons, by or for whom the ſame ſhall be printed or publiſhed, and upon oath, or if a quaker, upon ſolemn affirmation, made before the ſaid commiſſioners, or any of them, or ſuch officer, to the ſatisfaction of ſuch commiſſioners, or any of them, or ſuch officer as aforeſaid, that all ſuch newſpapers, almanacks, and Dublin directories, containing the ſtamps ſo tendered to be cancelled, are really and truly remaining unſold in the hands of the perſon or perſons by or for whom the ſame were printed or publiſhed, and that none of the ſaid newſpapers, almanacks, and Dublin directories, have been fraudulently returned, or re-bought, after the ſame ſhall have been ſold and diſpoſed of, or any profit or advantage made thereof (which oath or affirmation the ſaid commiſſioners, or any of them, and the ſaid officer reſpectively, are or is hereby authorized to adminiſter) and alſo to examine upon oath or affirmation into all the circumſtances relating to the ſelling or diſpoſing of ſuch newſpapers, almanacks, and Dublin directories, ſhall or may deliver, or cauſe to be delivered, the like number of other ſheets, half ſheets, or leſs pieces of paper properly ſtamped with the ſame reſpective ſtamps upon payment made for ſuch paper, but no duty ſhall be taken for the ſtamps thereon.

LIV. Provided always, That where any almanack ſhall contain more than one piece of paper, it ſhall be ſufficient to ſtamp only one of the pieces of paper upon which ſuch almanack ſhall be printed, and to pay the duty accordingly.

LV. And be it enacted, That the ſaid commiſſioners, or any of them, or ſuch of their officers as ſhall be by them appointed in that behalf, ſhall or may cancel or cauſe to be cancelled any ſtamped vellum, parchment, or paper, written or engroſſed, which ſhall be inadvertently or undeſignedly ſpoiled, obliterated, or by any other means rendered unfit for the purpoſe intended, and which ſhall have been executed by any party or parties, and which ſhall not have been uſed for any other purpoſe or in any other manner whatſoever, nor any money or other conſideration paid or given to the attorney, ſolicitor, or other perſon employed to tranſact the buſineſs intended to have been carried into execution by ſuch writing or engroſſment, or to the writer or engroſſer thereof, for the duty or duties marked, ſtamped or impreſſed thereon, and upon oath, (or if a quaker upon ſolemn affirmation), made to the ſatisfaction of the ſaid commiſſioners, or any of them, or of the ſaid officer, which oath or affirmation, the ſaid commiſſioners are, or any of them, and the ſaid officer is hereby authorized to adminiſter, that ſuch ſtamped vellum, parchment, or paper, ſo engroſſed or written upon, or ſpoiled, obliterated, or by any other means rendered unfit for the purpoſe intended, hath not been executed by any party or parties, or uſed for any other purpoſe, or in any other manner whatever: and that no money or conſideration hath been paid or

given for the duty or duties marked, ſtamped, or impreſſed thereupon, ſave and except the money firſt paid for ſuch duty or duties to the receiver general of the ſtamp duties, or other proper officer appointed to collect and receive the ſame, the ſaid commiſſioners are hereby required to ſtamp or mark, or cauſe to be ſtamped or marked, for the ſeveral perſons who ſhall bring and deliver any quantity of ſtamped vellum, parchment, or paper, ſo written or engroſſed upon, ſpoiled, obliterated, or by any other means rendered unfit for uſe or ſervice, the like quantity of vellum, parchment, or paper, with the ſeveral and reſpective duties ſtamped, marked, or impreſſed on the vellum, parchment, or paper, ſo written or engroſſed upon, ſpoiled, obliterated, or by any means rendered unfit for uſe or ſervice, without demanding or taking directly or indirectly for the ſame, any ſum of money or other conſideration whatſoever; and the ſaid commiſſioners for managing the ſtamp duties for the time being, or the major part of them, are hereby empowered, from time to time, to make ſuch rules and orders for regulating the methods, and limiting the times for ſuch cancelling and allowance as aforeſaid, with reſpect to newſpapers, almanacks, and Dublin directories, and other matters, as they ſhall upon experience and conſideration of the ſeveral circumſtances, find neceſſary or convenient for effectually ſecuring the duties thereon, and doing juſtice to the perſons concerned therein.

LVI. And be it enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, to the twenty-fifth day of May, one thouſand ſeven hundred and eighty-nine inclusive, if any perſon or perſons ſhall print, publiſh, ſell, hawk, carry about, utter, or expoſe to ſale any almanack or calendar, or Dublin directory, or any newſpaper, or any book, pamphlet, or paper, deemed or conſtrued to be, or ſerving the purpoſe of any almanack, or Dublin directory, or newſpaper, or daily account of goods imported and exported, except as before excepted, within the intention and meaning of this act, not being marked or ſtamped, as by this act is directed, every ſuch perſon ſhall for every ſuch offence forfeit the ſum of forty ſhillings, to be recovered by any perſon who ſhall ſue for the ſame in a ſummary way, before any juſtice of the peace, who is hereby authorized to hear and determine the ſame, and upon due proof thereof upon oath, which oath ſuch juſtice is hereby authorized and empowered to adminiſter, and upon default of payment of the ſaid penalty, to commit the offender to priſon for one month, without bail or mainprize; which ſaid penalty ſhall be to the ſole uſe and benefit of the perſon or perſons, who ſhall, without fraud or covin, firſt ſue for the ſame.

LVII. And whereas many printers and publiſhers of newſpapers, or daily accounts as aforeſaid, by privately ſelling unſtamped newſpapers or daily accounts, defraud your Majeſty's revenue, and injure the fair trader: for prevention whereof, be it enacted, That every printer or publiſher of a newſpaper, or daily account of goods imported and exported (except as before excepted) printed or publiſhed in the city of Dublin, or county of Dublin, during the continuance of this act, ſhall on every day of publication, or the day following, between the hours of twelve and two, on each day, cauſe to be delivered to the regiſter of pamphlets, at the ſtamp office in the ſaid city of Dublin, one ſtamped impreſſion or copy of the ſaid newſpaper ſo printed or publiſhed; and every printer or publiſher of a newſpaper, printed or publiſhed during the time aforeſaid, in any other place in this kingdom, ſhall on the day of the publication of ſuch newſpaper, or the day following, in like manner, between the hours of twelve and two, cauſe to be delivered to the next diſtributor of ſtamps in the county in which ſuch newſpaper ſhall be printed or publiſhed, two impreſſions or copies of every ſuch newſpaper ſo printed or publiſhed, ſtamped as aforeſaid, for which ſeveral copies or impreſſions ſo delivered, the reſpective printers or publiſhers thereof, ſhall be paid the

uſual and current prices of ſuch impreſſions or copies; which ſaid ſeveral ſtamped copies or impreſſions ſo delivered as aforeſaid, ſhall be, and they are hereby declared to be evidence againſt the ſeveral proprietors, publiſhers, and printers of ſuch newſpapers reſpectively, in all complaints, ſuits, actions, and proſecutions to be commenced and carried on, as well touching ſuch newſpapers reſpectively, as every matter and thing contained therein, and touching any other newſpaper, and every matter and thing therein contained, which ſhall be of the ſame title, purport, or effect, with ſuch impreſſion or copy ſo delivered as aforeſaid, although the ſame ſhould vary in ſome inſtances; and the printers, publiſhers, and proprietors, of the ſaid ſtamped impreſſions or copies ſo delivered as aforeſaid, ſhall be deemed the printers, publiſhers, and proprietors reſpectively, of all newſpapers, which ſhall be of the ſame title, purport, or effect, with ſuch copies or impreſſions ſo delivered as aforeſaid, unleſs ſuch printers, or proprietors reſpectively, ſhall prove that ſuch newſpapers reſpectively, were not printed or publiſhed by them reſpectively, or by or with their knowledge, privity, or direction; and every printer, proprietor, or publiſher of ſuch newſpaper or newſpapers, or daily account of goods imported and exported, except as before excepted, who ſhall neglect or omit to deliver, or cauſe to be delivered, ſuch copy or impreſſion as herein before directed, ſhall for every ſuch omiſſion pay a penalty of one hundred pounds; and every printer, proprietor, or publiſher of any unſtamped newſpaper, or daily account as aforeſaid, ſhall forfeit the ſum of twenty pounds for every paper ſo unſtamped, which he or ſhe ſhall print, or publiſh, or cauſe to be printed or publiſhed, ſuch penalties reſpectively to be recovered by any perſon or perſons who ſhall ſue for the ſame, by action or information, in any of his Majeſty's courts of record in this kingdom, or by civil bill at the ſeſſions of the city or county of Dublin, or at the aſſizes in ſuch county where the printer, proprietor, or publiſher of ſuch unſtamped newſpaper or newſpapers, or daily accounts as aforeſaid, ſhall reſide reſpectively, or ſhall print and publiſh ſuch newſpaper or daily accounts, one moiety thereof to the uſe of your Majeſty, and the other moiety to the uſe of the perſon ſuing for the ſame.

LVIII. And be it enacted, That any perſon who ſhall buy or ſell, or have, or keep in his, her, or their poſſeſſion, any unſtamped newſpaper during the continuance of this act, ſhall be ſubject and liable to the penalty of ten pounds ſterling for every unſtamped newſpaper ſo bought or ſold, or found in his, her, or their poſſeſſion, ſuch penalty to be recovered by civil bill, by any perſon who ſhall ſue for the ſame; one moiety of ſuch penalty to be diſpoſed of to the poor of the pariſh in which ſuch offence ſhall be committed, and the other to the uſe of the informer.

LIX. And whereas many printers and publiſhers of newſpapers, ſtrike off a ſecond publication, containing more advertiſements than are contained in the copy given in at the head-office as aforeſaid, or to the diſtributor, if in the country, by which means your Majeſty may be defrauded of the duties hereby granted: be it enacted That any printer, or publiſher, who ſhall vary any of the daily publications, or publiſh the ſame, without giving in a copy of ſuch ſecond impreſſion, if in Dublin, to the head-office aforeſaid, or if in the country, to the diſtributor, ſhall for every ſuch offence forfeit and pay the ſum of one hundred pounds ſterling to any perſon or perſons who ſhall ſue for the ſame in any court of record, by action, bill, plaint, or information, wherein no eſſoign, protection, or wager of law ſhall be allowed, or by civil bill in the proper court.

LX. And be it enacted, That every perſon who ſhall print or publiſh any advertiſement or advertiſements in any pamphlet, newſpaper, or other literary performance, ſhall within the ſpace of thirty days after the printing or publication of

A. D. 1789. Chap. 9.

ſuch advertiſement or advertiſements, if the ſame ſhall be printed or publiſhed within the city of Dublin, pay or cauſe to be paid the duty or duties thereon hereby charged to the reſpective perſons appointed to receive the ſame, or to their reſpective deputies or clerks; and if printed or publiſhed in any place out of the limits of the city of Dublin, then to the next adjacent head-officer for the time being appointed for the collection of the ſaid ſtamp duties; and the ſaid commiſſioners and officers, or ſuch of them to whom it ſhall appertain, are hereby required upon payment of the duties hereby charged on ſuch advertiſements, to give a receipt or receipts for the duty or duties hereby charged thereupon; and in default of ſuch payment within the time herein before for that purpoſe limited, the printer or publiſher of every ſuch advertiſement ſhall be liable to pay your Majeſty, your heirs and ſucceſſors, treble the duties herein before by this act chargeable thereupon, to be recovered with full coſts of ſuit.

LXI. And be it enacted, That if any printer or publiſher of any newſpaper, or other paper ſerving the purpoſe of a newſpaper, ſhall for the ſpace of forty days after printing or publiſhing ſuch advertiſement or advertiſements, neglect to pay the duties hereby charged on advertiſements, and to the payment of which, ſuch printer is herein before made ſubject, it ſhall and may be lawful for the ſaid commiſſioners, and their officers for diſtributing ſtamped vellum, parchment, and paper, and they are hereby required from thenceforth from time to time, and as often as it ſhall ſo happen, to refuſe to ſell, and deliver to, and for the uſe of any ſuch printer or publiſher ſo in arrear, any ſtamped paper for printing any newſpaper, until ſuch printer or publiſher ſhall have paid and diſcharged all arrears of ſuch advertiſement duty, to the payment of which he was ſubject, to and for the laſt day of the month, next preceding the month in which ſuch payment ſhall be made.

LXII. And be it enacted, That if any perſon or perſons whatever, ſhall at any time or times hereafter counterfeit or forge, or cauſe or procure to be counterfeited or forged any type, mark, or ſtamp to reſemble any type, mark, or ſtamp already kept or uſed, or hereafter to be kept or uſed at the head-office aforeſaid, for denoting the charging or the marking on vellum, parchment and paper, or other matter directed to be ſtamped, of any of the duties by this act charged thereon, or ſhall counterfeit, mark, or impreſs, or cauſe or procure to be counterfeited, marked, or impreſſed on any vellum, parchment, or paper, any mark or device to reſemble any mark or device uſed or kept at the head-office aforeſaid for denoting the charging or marking on vellum, parchment, or paper, or other matter or thing directed to be ſtamped, of any of the duties by this act charged thereon, thereby to defraud your Majeſty, your heirs or ſucceſſors, of any of the duties hereby granted; or ſhall utter, vend, or ſell, or cauſe to be uttered, vended, or ſold, any vellum, parchment, or paper, with any counterfeit device, mark or impreſſion thereupon, to reſemble any mark or device uſed or kept at the head-office aforeſaid, for the purpoſes aforeſaid, knowing ſuch device, mark, or impreſſion to be counterfeited; then, every ſuch perſon ſo offending, and being thereof convicted in due form of law, ſhall be adjudged a felon, and ſhall ſuffer death as in caſes of felony, without benefit of clergy.

LXIII. And be it enacted, That from the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, to the twenty-fifth day of May, one thouſand ſeven hundred and eighty-nine inclusive, no perſon or perſons ſhall publickly or privately inſure or open, or keep any office for inſuring houſes, furniture, goods, wares, merchandizes, or other property, from loſs by fire in this kingdom, without firſt taking out a licenſe for that purpoſe from the ſaid commiſſioners for managing the ſtamp duties, in manner herein after mentioned.

LXIV. And

LXIV. And be it enacted, That from and immediately after the paſſing of this act, the ſaid commiſſioners for the time being, or the major part of them, ſhall under their hands and ſeals, grant a licenſe for inſuring houſes, furniture, goods, wares, merchandizes or other property, from loſs by fire, to all and every body and bodies politick or corporate, or other perſon or perſons applying for the ſame; which licenſe ſhall ſet forth the name or names and other deſcription of the body or bodies politick or corporate, or perſon or perſons taking out the ſame, and alſo the principal houſe or other place where ſuch buſineſs of inſuring houſes, furniture, goods, wares, and merchandizes, or other property from loſs by fire, ſhall, at the time of taking out ſuch licenſe, be principally carried on by the body or bodies politick or corporate, or other perſon or perſons taking out the ſame.

LXV. And be it enacted, That all and every perſon and perſons, and body and bodies politick or corporate, who are or which during the time aforeſaid, ſhall inſure or ſet up, or keep any office for inſuring houſes, furniture, goods, wares, merchandizes, or other property from loſs by fire, without the authority of ſuch licenſe as aforeſaid, or in any other houſe or place, except the houſe or place to be named in the licenſe under which ſuch body or bodies politick or corporate, or other perſon or perſons ſhall act; or ſuch other houſe or houſes, place or places, as ſhall be ſubordinate to the houſe or place to be named in ſuch licenſe, and be kept by ſome perſon or perſons employed as agent or agents to any body or bodies politick or corporate, or other perſon or perſons having ſuch licenſe as aforeſaid, or in any other manner contrary to ſuch licenſe, or to the intent and meaning of this act, ſhall forfeit for every day on which ſuch offence ſhall be committed, the ſum of fifty pounds, and alſo double the amount of the premiums of inſurance which ſuch body or bodies politick or corporate, or other perſon ſhall receive on any ſuch day.

LXVI. And be it enacted, That all and every perſon and perſons, and body and bodies politick or corporate, to whom any ſuch licenſe as aforeſaid ſhall be granted, ſhall at the time of receiving ſuch licenſe, give ſecurity, with ſufficient ſureties, to be approved of by the major part of the ſaid commiſſioners, by bond to his Majeſty, his heirs and ſucceſſors, in ſuch ſum as the ſaid commiſſioners may think reaſonable, ſo as the ſame do not exceed the probable amount of the duty payable by ſuch body or bodies politick or corporate, or perſon or perſons reſpectively for half a year, with condition that if ſuch perſon or perſons, or body or bodies politick or corporate, ſhall faithfully make out, ſign, and deliver an account of all money received for ſuch duties upon inſurances, and well and truly make payment of all ſuch ſum and ſums of money as ſhall be due and payable thereon to your Majeſty, in purſuance of, and according to the true intent and meaning of this act, and alſo truly and faithfully obſerve and perform all the directions, matters and things herein contained on his, her, or their behalf to be obſerved and performed, ſuch bond ſhall be void, but otherwiſe to remain in full force.

LXVII. And be it enacted, That every licenſe to be taken under this act, ſhall endure and have full force only from the day of granting the ſame, until the twenty-fifth day of May, one thouſand ſeven hundred and eighty-nine inclusive, and no longer: but if a licenſe ſhall be granted to two or more perſons, and any or either of them ſhall die before the expiration of the ſame, it ſhall continue until ſuch expiration in favour of the ſurvivor or ſurvivors of the perſons licenſed.

LXVIII. And whereas great part of the buſineſs of inſurances againſt loſs by fire, is tranſacted by companies, conſiſting of a great number of partners: be it therefore enacted, That where ſuch buſineſs of inſuring is carried on by ſuch companies, or by a greater number of partners than four, the licenſe ſo to be

A. D. 1789. Chap. 9.

granted by the ſaid commiſſioners in manner aforeſaid, ſhall be granted to ſuch two or more of any ſuch company or partners, as and for the whole company or partnerſhip as ſhall be named to the ſaid commiſſioners, under authority from ſuch company or partnerſhip, and in every ſuch caſe, the licenſe ſhall continue in full force until ſuch time as aforeſaid, from the day of granting the ſame, notwithſtanding the deaths of all the perſons to whom ſuch licenſe ſhall be granted, for the benefit of ſuch company or partnerſhip.

LXIX. And be it enacted, That all and every perſon and perſons, and body and bodies politick or corporate, to be licenſed as aforeſaid, who from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, ſhall grant any policy of inſurance for inſuring property from loſs by fire, or ſhall continue to inſure on any policy, ſhall by themſelves or ſuch other perſon or perſons as are, is, or ſhall be employed by or under them, previouſly to the granting or continuing ſuch policy of inſurance, aſk, demand, and receive for the uſe of your Majeſty, your heirs and ſucceſſors, of and from the perſon or perſons, whoſe property ſhall be ſo inſured, the ſum of one ſhillling for every ſum of one hundred pounds for which ſuch policy ſhall be ſo made or continued, and ſo in proportion for any leſs ſum, and ſhall give a receipt for the duty ſo paid, as and for one year's duty of ſuch inſurance, from the day of the date of the policy thereof, and in default of receiving ſuch year's duty in manner aforeſaid, ſuch perſon or perſons, or body or bodies politick or corporate, ſo granting ſuch policy, ſhall be accountable to your Majeſty, your heirs and ſucceſſors, for the ſaid year's duty, as if the ſame had been actually received.

LXX. And for the more effectual prevention of frauds to evade the duty on inſurances againſt loſs by fire: be it enacted, That if any perſon or perſons ſhall act as agent or agents, for any perſon or perſons, bodies politick or corporate, in publickly or privately inſuring or receiving ſubſcriptions for inſuring, or delivering out policies or receipts for inſurance againſt loſs by fire, except for ſuch perſon or perſons, bodies politick or corporate, as ſhall be duly licenſed as aforeſaid, every ſuch perſon ſhall for every ſuch offence forfeit the ſum of one hundred pounds; and if any perſon or perſons, whoſe houſe or houſes, furniture, goods, wares, merchandizes, or other property, ſituate or being in this kingdom, ſhall be at any time between the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, and the twenty-fifth day of May, one thouſand ſeven hundred and eighty-nine inclusive, inſured from loſs by fire, by any perſon or perſons, or bodies politick or corporate, not reſident in this kingdom, ſhall omit or neglect to pay the ſaid commiſſioners the like duty after the rate of one ſhilling for every one hundred pounds, as if ſuch inſurance were made by any perſon or perſons licenſed purſuant to this act, every ſuch perſon ſhall forfeit the ſum of fifty pounds for every ſuch omiſſion or neglect, the ſaid penalties reſpectively to be recovered by any perſon who ſhall ſue for the ſame by bill, action, or information, in which no eſſoign, protection, or wager of law ſhall be allowed, or by civil bill in the court of proper juriſdiction.

LXXI. And be it further enacted, That every perſon or perſons, who ſhall at any time between the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, and twenty-fifth day of May, one thouſand ſeven hundred and eighty-nine, entitle himſelf, or herſelf, or themſelves, to the benefit of any ſuch inſurance, ſhall forthwith on his, her, or their becoming ſo entitled, pay, or cauſe to be paid to the inſurer or inſurers, the duties aforeſaid, and ſuch inſurer or inſurers ſhall, on every ſuch payment, give a printed or written receipt for ſuch duties to the perſon or perſons paying the ſame; and in caſe of any default of payment of ſuch duty within the time, or in manner aforeſaid, and before any loſs ſhall be ſuſtained, the policy of inſurance, in reſpect of which ſuch duty

ſhall accrue, ſhall, ſo far as regards the inſured, be void to all intents and purpoſes whatſoever.

LXXII. Provided always, and be it enacted, That in caſe of taking out a new policy of inſurance before the expiration of an old policy, for the ſake of inſuring a greater or different ſum, the ſame proportionable abatement which the inſurer or inſurers ſhall make in reſpect of the premium or inſurance, ſhall be made of the duty which under this act ſhall accrue on the new policy.

LXXIII. And be it enacted, That all and every body and bodies politick and corporate, or other perſon or perſons who under this act ſhall obtain a licenſe for any office of inſurance againſt loſs by fire, ſhall from time to time, keep a true and faithful account in writing, in which ſhall be inſerted the number of the policy, or inſtrument of inſurance, which from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, ſhall be iſſued or granted, or continued by ſuch body or bodies politic or corporate, or perſon or perſons, the name or names of the perſon or perſons inſuring, with the place or places of his, her, or their abode, the ſum inſured, and the time for which the ſame ſhall be ſo inſured, and alſo the day of the month and the date of the year in which ſuch policy ſhall be iſſued; which ſaid account ſhall at all times be open for the inſpection of any perſon or perſons duly authorized under the hands and ſeals of the ſaid commiſſioners for the ſtamp duties, or the major part of them, to inſpect the ſame.

LXXIV. And be it further enacted, That all and every body and bodies politick and corporate, and other perſon or perſons who ſhall have any licenſe under this act, for any inſurance office, ſhall, from time to time, within the ſpace of two months after the twenty-fifth day of May, one thouſand ſeven hundred and eighty-nine, or at ſuch other times after the expiration of the ſaid two months, as may be appointed by the major part of the ſaid commiſſioners of the ſtamp duties, giving a previous publick notice of fourteen days or more, by advertiſement in the Dublin Gazette, deliver, or cauſe to be delivered to the ſaid commiſſioners, or to the perſon or perſons appointed by them to receive the ſame, at the head office of the ſaid commiſſioners, true copies of the accounts herein before directed to be kept by ſuch licenſed inſurance office or offices, body or bodies politick or corporate, or ſuch other licenſed perſon or perſons, for the quarter which ſhall have been completed before ſuch day of delivery or notice, as the caſe ſhall be, and at the ſame time ſhall pay all ſuch ſum and ſums as ſhall appear due on ſuch accounts to the receiver-general for the time being, for receiving the ſaid duties for the uſe of your Majeſty, your heirs and ſucceſſors, at the ſaid office, upon pain of forfeiting for every ſuch default in not delivering true copies of ſuch accounts, the ſum of five hundred pounds; and for every default in payment of the money due on ſuch account, double the amount of the ſaid monies due on the ſaid account at the time of ſuch default.

LXXV. And whereas it is and hath been the cuſtom for publick notaries to note bills of exchange for non-payment or non-acceptance, and not proteſt the ſame in proper form of law, by which the payment of the duties upon ſaid noting or notarial acts has been, and may be evaded: for remedy whereof, be it enacted, That every publick notary ſhall once in every two months, during the time aforeſaid, deliver to the ſaid commiſſioners of ſtamp duties, or ſome perſon authorized by them, at the head office to receive the ſame, a faithful and true account in writing, and upon oath, of ſuch bills of exchange as aforeſaid, which ſhall have been noted by ſuch publick notary, and ſhall at the ſame time pay unto the receiver general of the ſtamp duties the ſum of two ſhillings and ſix pence for every ſuch bill of exchange which ſhall be ſo noted by them, over and above the

duty payable to his Majesty upon protesting the same bill or bills, in case the owner or owners, holder or holders thereof shall at any time thereafter think proper to protest the same.

LXXVI. And in case any publick notary or notaries shall neglect to account as aforesaid, or to pay the duties aforesaid, every such publick notary or notaries shall for every such neglect or default in delivering a true account of such noting, forfeit and pay the sum of five hundred pounds; and for every default of payment of the money due on such account, double the amount of the monies due on such account at the time of such default.

LXXVII. And be it enacted, That the said receiver-general of the stamp duties at the head office, or other person or persons duly appointed by the major part of the said commissioners to receive the duties upon insurances against loss by fire, by this act imposed, shall make an allowance to all and every person and persons, body and bodies politick or corporate, so to be licensed as aforesaid, respectively, for their own use and trouble in originally receiving the said duties, and making out such accounts as herein directed, after the rate of one shilling in the pound out of the monies by them accounted for and paid to such receiver-general, or such other person or persons aforesaid, according to the directions herein contained.

LXXVIII. And to prevent frauds on your Majesty, by persons insuring lottery tickets, by making a policy of insurance, originally intended to insure one ticket against the drawing of any particular day, serve for a policy of insurance of such ticket, or of any other ticket, against the drawing of another day, or other days: be it enacted, That in every such policy of insurance there shall be written the day of the drawing, against which the ticket described in such policy is to be insured, and the date of the contract or policy of insurance, and such policy shall be in the form following:

No.

Irish
or Lottery for the year one thousand seven
British

hundred

A. B. being actually possessed of the ticket

Irish

numbered as above in the present or lottery,

British

We the underwritten, in consideration of

from him or her received, do promise to pay to him or her, or his or her assigns, the sum of *or to return him or her an undrawn ticket, in case the number belonging to the said ticket be or be not drawn (as by or be not drawn a blank or prize, as the case may be,) on the*

day of drawing

Irish

of the present or Lottery, and on no other

British

day. Dated this *day of*

One thousand seven hundred and

Licensed } *For A. B. and*
Lottery Office, No. } C. D.
Street. } *Signed E. F.*

And

And if any ſuch policy of inſurance be uſed for the meaſuring of ſuch ticket, or of any other ticket, for any other day than the day ſo expreſſed in ſuch policy, or if there be any eraſure of, or any alteration of any day or date in ſuch policy, or of the number of the ticket therein contained, or if any policy for inſuring a lottery ticket be made in any other form than as aforeſaid, every ſuch policy ſhall be void, and the perſon or perſons licenſed to iſſue policies of inſurance at the office where ſuch policy ſhall be iſſued, and the perſon writing or iſſuing ſuch policy therein for him, her, or them, ſhall reſpectively forfeit the ſum of fifty pounds for every ſuch offence; and every ſuch perſon ſo offending, upon the view of any juſtice of the peace, or being thereof convicted by the oath of any credible witneſs before any juſtice of the peace, ſhall, by warrant under the hand and ſeal of ſuch juſtice, be committed to gaol until he or ſhe ſhall have paid the ſaid ſum of fifty pounds, and the licenſe granted to the perſon or perſons keeping ſuch lottery office, ſhall from ſuch conviction be deemed void to all intents and purpoſes whatever; and no officer appointed to ſtamp vellum, parchment, or paper, with any of the duties by this act impoſed, ſhall mark or ſtamp any vellum, parchment, or paper, intended to be uſed for any purpoſe referring or relating to any lottery eſtabliſhed in Great Britain or in this kingdom, with the duties hereby impoſed on policies of inſurance of lottery tickets, unleſs there be firſt printed on ſuch vellum, parchment, or paper, the form of words aforeſaid, upon pain of forfeiting for every ſuch offence the ſum of ten pounds, to be recovered by civil bill, to the uſe of the perſon who ſhall ſue for the ſame.

LXXIX. And be it enacted, That it ſhall be a condition in the bond to be executed by perſons taking out licenſes to ſell, or otherwiſe deal in lottery tickets, and their ſureties, that ſuch perſon ſhall well and truly conform to, and obſerve all ſuch rules, regulations and proviſions, as by any act of Parliament then of force in this kingdom ſhall be required, relative to the inſuring of lottery tickets, ſo far as he, ſhe, or they ſhall be concerned therein.

LXXX. And be it enacted, That it ſhall and may be lawful to and for your Majeſty, your heirs and ſucceſſors, and to and for the lord lieutenant, or other chief governor or governors of this kingdom for the time being, out of the produce of the duties hereby granted, to cauſe ſuch ſum and ſums of money to be expended and paid, from time to time, for ſalaries and other incident charges, as ſhall be neceſſary in and for the receiving, collecting, levying, or managing of the ſaid duties, any thing in this act contained to the contrary notwithſtanding.

LXXXI. And be it enacted, That all and every the officer and officers who ſhall be concerned in the levying, collecting and receiving the duties ariſing by this act, ſhall keep ſeparate and diſtinct accounts thereof, and that the ſeveral perſons employed to collect and levy the ſaid duties in the city or county of Dublin, that ſhall pay the ſame in ſpecie into your Majeſty's treaſury on the firſt Monday in every month, unleſs it be a holyday, and then the next day which ſhall not be a holyday; and the ſeveral perſons employed to levy and collect the ſaid duties in other parts of this kingdom, ſhall pay the ſame in like manner, and at the like times, to the ſeveral collectors of the inland exciſe of the reſpective diſtricts in which the ſame ſhall be received and collected; and ſuch collectors of inland exciſe are hereby authorized and required to receive and give receipts for the ſame without fee or reward, and to keep diſtinct accounts thereof; and every ſtamp officer ſhall in ſix days after his making any payment in your Majeſty's treaſury, or to any of the ſaid collectors, give notice of the amount of ſuch payments to the commiſſioners for managing the ſtamp duties; and if the ſaid officers, or any of them, ſhall neglect or omit to pay the duties ſo by him levied and collected at the time, or in manner aforeſaid, or ſhall detain any part of the monies by them collected and received, then for ſuch offence he or they ſhall be

A. D. 1789. Chap. 9.

diſmiſſed from his or their employment, and be rendered incapable to ſerve your Majeſty, your heirs or ſucceſſors, and be charged with intereſt for the monies ſo detained in his and their hands, after the rate of twelve pounds *per centum per annum*, the ſame to be recovered by action, ſuit, information, or by any other of the means whereby debts may be recovered by your Majeſty, your heirs and ſucceſſors, from publick accountants or debtors.

LXXXII. And be it enacted, That there ſhall be provided and kept in your Majeſty's treaſury, one book in which all monies that ſhall be paid into the treaſury by virtue of this act ſhall be entered and regiſtered apart and diſtinct from all other monies paid or payable to your Majeſty, your heirs and ſucceſſors, upon any account whatſoever.

LXXXIII. And be it enacted, That the comptroller of the duties hereby granted, ſhall certify once in every week to the accountant general, the amount of the ſtamp duties paid by the diſtributors or other officers of the ſtamp duties, to the ſeveral collectors of the inland exciſe; and that every ſuch diſtributor ſhall likewiſe certify to the accountant general once in every month, the full amount of the ſums paid by him on account of the ſaid duties, to any collector or collectors of inland exciſe, ſpecifying the name of ſuch collector, and the reſpective times of payment, and the balance remaining in his hands; and if ſuch comptroller, or any ſuch diſtributor ſhall neglect to certify in manner aforeſaid, he ſhall forfeit the ſum of twenty pounds.

LXXXIV. And be it enacted, That all ſuch collectors of inland exciſe, ſhall, as to all ſuch ſtamp duties ſo by them received, be ſubject and liable to the ſame mode of account, and the ſame regulations and rules as they are, and ſhall be ſubject to in reſpect of any other duties by them collected.

LXXXV. And be it enacted, That none of the duties granted by this act, ſhall be received or collected by, or paid to the ſaid commiſſioners for managing the ſtamp duties, and that the ſeveral perſons who have been, or ſhall be reſpectively employed in receiving, collecting or paying the ſeveral duties by this act, or any of the ſaid former acts granted, ſhall, when called upon for that purpoſe, exhibit their reſpective accounts of ſuch duties to the commiſſioners for taking impreſt accounts for the time being, or the major part of them, who ſhall and are hereby reſpectively authorized and required, from time to time, to examine upon oath the perſons who ſhall be employed in raiſing, receiving, or collecting the ſaid duties as to their accounts; and as to the ſum or ſums of money which was, or were by them, or any of them reſpectively raiſed, collected, or received within the time of ſuch their accounts, and likewiſe what part thereof was by them or any of them paid into the receipt of your Majeſty's exchequer, or to the collectors of the inland exciſe as aforeſaid, and in accounting before the ſaid commiſſioners, or the major part of them, they are to produce proper vouchers for any ſum or ſums of money ſo by them raiſed, received and paid; and the ſaid commiſſioners of impreſt accounts, or the major part of them, are hereby authorized and required finally to adjuſt and ſettle ſuch accounts, and to give diſcharges to the ſaid ſeveral accountants.

LXXXVI. And be it enacted, That when the accounts of the money received for the ſaid ſeveral duties ſhall have been ſo audited, the ſame ſhall be ſigned by the ſaid commiſſioners of accounts, or the major part of them, and ſhall be at all times to the officers therein concerned, a full and ſufficient warrant and diſcharge to all intents and purpoſes.

LXXXVII. And be it enacted, That all penalties and forfeitures impoſed by this act, unleſs otherwiſe directed, may be recovered by any perſon who ſhall ſue for the ſame by action of debt, bill, plaint, or information in any of your Majeſty's courts of record at Dublin, in which no eſſoign, protection, or wager of law

law, or more than one imparlance ſhall be allowed; one moiety thereof to the uſe of your Majeſty, and the other moiety to the uſe of the perſon ſuing for the ſame

LXXXVIII. And be it enacted, That a ſeparate and diſtinct account of all monies ariſing by the duties mentioned in the ſaid ſchedule, on licenſes to keep lottery offices, and on policies of inſurance of lottery tickets ſhall be kept by the ſeveral proper officers, and that the ſame or a ſufficient part thereof ſhall be paid and applied to defray the charges and expences of managing and drawing any lottery or lotteries in this kingdom, in ſuch manner as the lord lieutenant, or other chief governor or governors of this kingdom for the time being ſhall direct, and that the reſidue, if any, ſhall be applied towards the defraying the expences of your Majeſty's government.

LXXXIX. And be it further enacted, That a ſeparate and diſtinct account of a moiety of all monies ariſing by the duties on almanacks and calendars, and by the duty on Dublin directories, mentioned in the ſaid ſchedule, ſhall be kept by the ſeveral proper officers, and that the ſame ſhall be applied by the vice-treaſurer, or vice-treaſurers, his, or their deputy or deputies, in the firſt place, towards the diſcharge of the intereſt of the ſum of three thouſand pounds granted laſt ſeſſion of Parliament, by an act paſſed in the ſaid ſeſſions, entitled, *An act for granting the ſeveral ſums therein mentioned, for certain public uſes, and for the other purpoſes therein mentioned*, to the provoſt, fellows, and ſcholars of the college of the holy and undivided trinity of Queen Elizabeth near Dublin, for the purpoſes in the ſaid act mentioned, and that the reſidue thereof be applied towards defraying the neceſſary expences of your Majeſty's government.

XC. And be it enacted, That neither the ſix pence per pound, nor any other fee ſhall be payable to or be deducted, or received by the vice-treaſurer or vice-treaſurers, receiver or paymaſter general, clerk of the pells, or any other officer or officers of this kingdom for their uſe, for or on account of the iſſuing or payment of any ſum or ſums of money ariſing by, or which ſhall be received for or on account of the aids by this act granted, or of any payment to be made in purſuance of this act, but that the ſame ſhall be received and duly accounted for to your Majeſty, your heirs and ſucceſſors.

XCI. And be it enacted, That the ſchedule hereunto annexed, ſhall be, and taken to be a part of this act, to all intents and purpoſes.

A SCHEDULE of the ſeveral Duties to be paid on every Skin or Piece of Vellum, or Parchment, or Piece or Sheet of Paper, on which ſhall be engroſſed or written, or printed, any of the Articles, Matters, or Things therein ſet forth.

FOR every ſkin or piece of vellum, or parchment, or piece or ſheet of paper, on which ſhall be engroſſed, written, or printed, the following articles, the duties following ſhall be reſpectively paid:

ARTICLES.	DUTIES. £. s. d.
Any license to keep a lottery office	100 0 0
Any diſpenſation to hold two eccleſiaſtical dignities or benefices, or both a dignity and a benefice, or any other diſpenſation or faculty from the lord archbiſhop of Armagh, or maſter of the faculties for the time being	9 0 0
Any grant or letters patent under the great ſeal of Ireland, of any honour, dignity, promotion, franchiſe, liberty or privilege to any perſon or perſons, bodies politick or corporate, or exemplification of the ſame, commiſſions of rebellion in proceſs always excepted	9 0 0
Any grant from his Majeſty, his heirs or ſucceſſors, of any ſum of money, exceeding two hundred pounds, which ſhall paſs the great ſeal of Ireland	9 0 0
Any grant of any office or employment which ſhall be above the value of two hundred pounds *per annum*	9 0 0
Any admiſſion of any fellow of the college of phyſicians, or of any attorney, clerk, advocate, proctor, notary, or other officer or officers in any court whatſoever, except ſuch officer being an annual officer in any corporation or inferior court, whoſe office is under the value of ten pounds a year in ſalary, fees, or other perquiſites, or any appeal from the court of admiralty, or the prerogative court, or any archiepiſcopal court	6 0 0
Any admiſſion of any ſtudent into the ſociety of King's-Inns	5 0 0
Any admiſſion of any barriſter into the Inns of Court	5 0 0
Any pardon (except the pardon paſſed in *forma pauperis*) of or for any crime or offence, or of any money or forfeiture whatſoever, or on which any warrant or reprieve, relaxation from any fines, corporal puniſhment, or other forfeiture	4 0 0
Any grant from his Majeſty, his heirs or ſucceſſors of any ſum of money not exceeding two hundred pounds, nor leſs than one hundred pounds, which ſhall paſs the great ſeal of Ireland	4 0 0
Any grant of any office or employment which ſhall be above the value of fifty pounds *per annum*, and under the value of two hundred pounds *per annum*	4 0 0

Any

ARTICLES.	DUTIES. £. s. d.
Any grant of lands in fee, leaſe for years, or other grant or profit not herein particularly charged, that ſhall paſs the great ſeal of the exchequer (*cuſtodiam* leaſes excepted) — —	3 0 0
Any preſentation or donation which ſhall paſs the great ſeal of Ireland, or upon which any collation to be made by any archbiſhop or biſhop, or any preſentation or donation to be made by any patron whatſoever, of or to any benefice, dignity, or ſpiritual or eccleſiaſtical promotion whatſoever, of the value of one hundred pounds a year	3 0 0
And if of the value of two hundred pounds a year, or upwards, the value to be aſcertained by the certificate of the archbiſhop or vicar-general of the dioceſe; provided always, That two or more benefices epiſcopally united, ſhall be deemed and taken to be one benefice only — — —	6 0 0
Any indenture for binding an apprentice to an attorney	2 0 0
Any admiſſion of any attorney into every court into which he ſhall be admitted an attorney	4 0 0
Any commiſſion that ſhall be iſſued from any court whatſoever for taking affidavits	1 0 0
Any exemplification of what nature ſoever, that ſhall paſs the ſeal of any court whatſoever	0 15 0
Any inſtitution that ſhall paſs the ſeal of any archbiſhop, biſhop, chancellor, or other ordinary or eccleſiaſtical court whatſoever; provided, that an inſtitution to two or more benefices epiſcopally united, ſhall be conſidered as an inſtitution to a ſingle benefice	0 15 0
Any conveyance, ſurrender of grants or offices, releaſe or other deed whatſoever, which ſhall be enrolled of record in any of the courts of the city of Dublin, or in any other court of record whatſoever	0 7 6
Any exemplification of a decree of the court of chancery under the great ſeal — — — —	0 7 6
Any ſentence that ſhall be given in the court of admiralty, or any attachment that ſhall be made out of the ſaid court of admiralty, or any relaxation of any ſuch attachment	0 7 6
Any writ of covenant for levying a fine — —	0 7 6
Any writ of entry for ſuffering a common recovery	0 7 6
Any commiſſion iſſuing out of any eccleſiaſtical court not herein before particularly charged	0 7 6
Any warrant, monition, or perſonal decree in the court of admiralty, except in ſuits for payment of ſeamen's wages	0 7 6
Any probate of a will, or letters of adminiſtration for any eſtate above the value of thirty pounds, and not of the value of one hundred pounds	0 5 0
If of the value of one hundred pounds, and not of the value of three hundred pounds	0 10 0
If of the value of three hundred pounds, and not of the value of ſix hundred pounds	1 0 0
If of the value of ſix hundred pounds, and not of the value of one thouſand pounds	1 10 0
If of the value of one thouſand pounds, and upwards	2 0 0

A. D. 1789. Chap. 9.

ARTICLES.	DUTIES. £. s. d.
Any writ of error, *certiorari*, or appeal, except to the delegates	0 5 0
Any receipt or other discharge for any legacy left by any will or other testamentary instrument, or for any share or part of a personal estate, divided by force of the statute of distributions, the amount whereof shall not exceed twenty pounds, except such legacies as shall be left to the wife, children, or grand children, of the person making such will or testamentary instrument, or shall be divided among them by force of the said statute	0 2 6
Where the amount thereof, shall be of the value of twenty pounds, and not amounting to one hundred pounds, except as aforesaid	0 5 0
Where the amount thereof, shall be of the value of one hundred pounds and upwards, except as aforesaid	1 0 0
Any recognizance conditioned for the payment of money, or performance of covenants, or agreements, statute staple, or statute merchant, or entered of record in any court or office, except such recognizances as shall be entered into by persons applying for licenses to sell by retail, beer, ale, wine, strong waters, or other liquors, which recognizances shall be considered as bonds, and shall pay accordingly	0 5 0
Any record of *nisi prius*, or *postea*,	0 5 0
Every judgment whatsoever, which shall be signed by the master of any office, or his deputy, or secondary, or by any prothonotary, or his secondary, deputy or clerk, or any other officer belonging to any of the courts of the city of Dublin, who have power, or usually do or shall sign judgments	0 5 0
Any bill, answer, replication, rejoinder, interrogatories, depositions taken by commissioners, or any pleadings whatsoever in the courts of chancery or exchequer, save and except exceptions to answers filed in the said courts	0 2 6
Any indenture, lease, or deed-poll not otherwise charged, except indentures of apprenticeship, where no apprentice fee shall be given, or if any be given, such apprentice fee shall not exceed the sum of ten pounds, and also except indentures for binding poor parish, or other poor children supported by publick or other charities, and also except indentures binding apprentices to attornies	0 2 6
Any charter party, policy of insurance, passport or any protest, procuration, letter of attorney, except warrants of attorney for judgments on bonds, or any other notarial act whatsoever	0 2 6
Every pamphlet or paper, not exceeding six sheets in octavo, or not exceeding twelve sheets in quarto, or twenty sheets in folio, which shall be contained in one printed copy	0 2 0
Any admission into any corporation or company	0 2 0
Any decree or dismission made by or in the courts of chancery or exchequer	0 1 6
Any writ of *habeas corpus*	0 1 0
Any special bail to be taken in any of the courts of the city of Dublin, or before any of the judges of the said courts, or in any court whatsoever	0 1 0
Any common bail to be filed in any court whatsoever, and any appearance that shall be made on such bail	0 1 0

ARTICLES.	DUTIES. £. s. d.
Any affidavit, except ſuch affidavits as ſhall be taken before the officers of his Majeſty's cuſtoms or exciſe, or any juſtice or juſtices of the peace, or before a magiſtrate of any corporation acting as a juſtice of the peace, or acting in any court of conſcience, or of ſummary juriſdiction, or before any judge of aſſize, or commiſſion of oyer and terminer relative to proſecutions on trials or indictments, or to civil bills, or that ſhall be made for the purpoſe of raiſing or accounting for public money, and except affidavits made relative to the hempen and linen manufactures, or to the payment of corn premiums, or made before the truſtees of any turnpike, relative to the roads or tolls of ſuch turnpikes, or affidavits made before the Dublin ſociety —— —— —— —— ——	0 1 0
Any copy of ſuch affidavit which ſhall be read in any court whatſoever — — — — — — — —	0 0 2
Any original writ (except ſuch original upon which a writ of *capias* iſſues) ſubpœna, writ of *capias quominus*, writ of *dedimus poteſtatem*, to take anſwers, examine witneſſes, or appoint guardians, or any other writ whatſoever, or any other proceſs or mandate that ſhall iſſue out of or paſs the ſeal of any of the courts of the city of Dublin, or any other court whatſoever, holding plea where the debt or damages doth amount to forty ſhillings or above, or the thing in demand is of that value —— —— ——	0 1 0
Any entry of any action in the mayor's, or ſheriff's courts of the city of Dublin, and in courts in all corporations, and other courts whatſoever, out of which no writs, proceſs, or mandate iſſue, holding plea where the debt or damages doth amount to forty ſhillings or above —— ——	0 1 0
Any rule or order, except in caſes proſecuted upon indictments, or which relate to preſentments made or given in any of the courts at the city of Dublin, either courts of law or equity which ſhall be taken out —— —— —— ——	0 1 0
Any copy of ſuch rules or orders, except in cauſes proſecuted upon indictments, or which relate to preſentments entered, or the copies of any other records or proceedings in any of the ſaid courts of the ſaid city of Dublin, not hereby otherwiſe charged ——	0 1 0
Any citation or monition made in the prerogative court, or in any eccleſiaſtical court, or any libel or allegation, depoſition, anſwer, ſentence or decree, or any inventory exhibited in the prerogative court, or in any eccleſiaſtical court, or in the court of admiralty, or whereupon any copies of them reſpectively ſhall be engroſſed or written, except in ſuits for recovery of ſeamen's wages ——	0 1 0
Any warrant of attorney, for entering judgment on any bond ——	0 1 0
Any releaſe, contract, bond, or other obligatory inſtrument ——	0 1 0
Any memorial of any deed, conveyance, will, or deviſe, which ſhall be regiſtered in the publick office for regiſtering ſuch memorials above all duties payable thereon —— ——	0 1 0
Each and every exception or exceptions to any anſwer filed in any court of equity in this kingdom —— —— ——	0 1 0

ARTICLES.	Duties. £. s. d.
And a further duty for the ſame, after the rate of one ſhilling for every ninety words which each and every ſuch exception ſhall contain, over and above the firſt ninety words	0 1 0
And a further duty upon each and every ſuch exception, over and above the firſt ten exceptions —— —— ——	0 2 6
And a further duty for the ſame, after the rate of two ſhillings and ſix pence for every ninety words which each and every ſuch exception ſhall contain, over and above the firſt ninety words ——	0 2 6
Any copy of any will atteſted by the proper officer of the prerogative court, or any eccleſiaſtical court — — —	0 0 2
Any inſurance of a lottery ticket —— —— ——	0 0 6
Any declaration, plea, replication, rejoinder, demurrer, or other pleadings whatſoever, in any court of law, or any copy thereof	0 0 2
Any depoſitions taken in the court of chancery, or court of exchequer, except the paper drafts of ſuch depoſitions taken by virtue of any commiſſion before they are engroſſed, which are not herein before charged — — — —	0 0 1
Any copy of any bill, anſwer, plea, demurrer, replication, rejoinder, interrogatories, depoſitions, or other proceedings whatſoever, taken in the court of chancery, or court of exchequer, or in any court of equity — — — —	0 0 1
Every almanack or calendar for any one particular year, or for any time leſs than a year, which ſhall be printed on one ſide only of any one ſheet or piece of paper only —— —— ——	0 0 2
Every other almanack or calendar for any one particular year —	0 0 4
Every almanack or calendar made to ſerve for ſeveral years, the reſpective rates of one penny — — —	0 0 1
And two pence ſhall be paid for every ſuch year as aforeſaid —	0 0 2
Every Dublin directory —— — —	0 0 2
Every paper containing public news, intelligence, or occurrence	0 0 1
Any inſtrument entitling any perſon or perſons exporting any goods, wares or merchandizes, to any drawback or bounty on exporting the ſame —— —— —— —— ——	0 0 1
Any licenſe for retailing wine, beer, ale ſpirits, or cider — —	0 0 1

CHAP.

CHAP. X.

An Act for regulating and extending the Tobacco Trade, and for granting to His Majeſty, His Heirs and Succeſſors, the Duties therein mentioned.

WE your Majeſty's moſt dutiful and loyal ſubjects the commons of Ireland in Parliament aſſembled, as a further ſupply to your Majeſty, to ſupport the expences of your Majeſty's government, do moſt humbly beſeech your Majeſty, That it may be enacted; and be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, until the twenty-fifth day of March, one thouſand ſeven hundred and ninety, incluſive, and no longer, there ſhall be raiſed, levied, collected, and paid unto your Majeſty, your heirs and ſucceſſors, the ſeveral rates and duties herein after mentioned, that is to ſay, for and upon all tobacco which ſhall be imported into this kingdom during the time aforeſaid, a duty after the rate of ſix pence per pound weight, without any diſcount or allowance whatſoever.

II. And whereas it may tend much to the encouragement of the tobacco trade, if importers of tobacco ſhall be allowed to lodge their tobacco in ware-houſes, and to have time for the payment of the duty thereon: therefore be it enacted, That every ſuch importer of tobacco, who ſhall not chooſe to pay down the duty as aforeſaid, ſhall and may in lieu of paying down the ſame, ſecure a duty after the rate of ſix pence for each pound weight thereof, in manner following, that is to ſay, he or ſhe ſhall give bond for the amount of ſuch duty after the rate of ſix pence per pound, to be made payable at the end of fifteen months, to commence from the date of ſuch bond.

III. Provided always, That where tobacco ſhall be landed, on bill of view, the importer or owner of ſuch tobacco ſhall within ten working days after the landing of ſuch tobacco, make entry thereof, and pay the duty for the ſame, or enter into bond for the payment thereof in manner herein directed, and in failure thereof every ſuch perſon ſhall forfeit and pay the ſum of five pounds for every hogſhead of ſuch tobacco which ſhall not be entered, and for which the duty ſhall not have been paid or ſecured as aforeſaid, over and above the duties payable on ſuch tobacco.

IV And be it further enacted, That upon ſuch bond being executed, the commiſſioners or principal officers of the revenue at the reſpective ports ſhall cauſe all ſuch tobacco to be warehouſed in the uſual manner, and ſuch proprietor or proprietors of ſuch tobacco, or his or their ſervants ſhall have free acceſs into ſuch warehouſes at all times within the uſual hours of diſcharge, and the proper officer or officers is, and are hereby required to attend without fee or reward; and all tobacco ſo warehouſed ſhall be charged and pay ſuch duty as aforeſaid, according to the net weight thereof, at the time when ſuch tobacco ſhall be ſold, or delivered out of ſuch ſtores as aforeſaid.

A. D. 1783. Chap. 10.

V. And be it further enacted, That ſuch proprietor or proprietors of ſuch tobacco, ſhall reſpectively pay all the charges and expences incurred in any way by unſhipping, bringing, carrying, or conveying any tobacco from the ſeveral and reſpective ſhips ſo importing the ſame, to the reſpective warehouſes in which the ſame tobacco is to be depoſited as aforeſaid, or in the bringing, carrying, or conveying the tobacco from ſuch reſpective warehouſes, to and on board the ſeveral and reſpective ſhips in which the ſame ſhall be reſpectively exported to foreign parts, ſave and except the charges and expences of paying the revenue officers, under whoſe ſpecial care the ſaid tobacco ſhall be ſo reſpectively conveyed either from the ſhip to the warehouſe on importation, or from the warehouſe to the ſhip on exportation, any law, cuſtom, or uſuage to the contrary notwithſtanding.

VI. And be it further enacted, That the reſpective proprietors of tobacco ſo to be brought as aforeſaid to the reſpective warehouſes before mentioned, ſhall be at the expence of ſtripping or taking the hogſheads in which the tobacco ſhall be ſo imported as aforeſaid, from the tobacco, before the ſame ſhall be ſo weighed as aforeſaid.

VII. And be it further enacted, That in caſe any tobacco which ſhall have been entered, and the duty thereon paid or ſecured in manner aforeſaid, ſhall from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, be exported from this kingdom, the exporter ſhall upon the exportation thereof, within three years from the importation, on producing a proper debenture to be made out for that purpoſe, be paid or allowed to draw back the whole net duty actually paid at or after the importation of ſuch quantity ſo exported, or in caſe any ſuch tobacco ſhall be exported within the time aforeſaid, by the perſon or perſons who ſhall have entered into bond as aforeſaid, and ſuch bond ſhall not have been diſcharged, ſuch perſon or perſons ſo exporting ſuch tobacco, ſhall have the bond vacated, or allowance made by entry on the back of ſuch bond, for ſuch quantity of tobacco as ſhall be ſo exported as the caſe ſhall be, any law or cuſtom to the contrary notwithſtanding, and every ſuch perſon or perſons ſo exporting as aforeſaid, ſhall at the taking out of a permit for any ſuch tobacco to be exported as aforeſaid, make oath before the proper officer of the revenue to be appointed and empowered to adminiſter oaths, that he or ſhe is the real proprietor and owner of ſuch tobacco, and is really and *bona fide* the exporter thereof.

VIII. And be it further enacted, That if the proprietor or proprietors of ſuch tobacco, as ſhall be ſo lodged in warehouſes as aforeſaid, ſhall not within the ſaid ſpace of fifteen months, by payment of the ſaid duties ſo bonded for, or by debentures upon exportation of ſuch tobacco, diſcharge his or their obligations, but that the tobacco or any part thereof ſhall continue, and be ſtill remaining in the warehouſes for want of payment of the duties due thereon; in ſuch caſe, it ſhall and may be lawful for the ſaid commiſſioners or principal officers of your Majeſty's revenue for the time being, at the reſpective ports, and they are hereby empowered to cauſe ſuch tobacco ſo remaining, to be publickly ſold by inch of candle, firſt giving the proprietor or proprietors thereof, fourteen days notice perſonally, or by leaving a notice in writing at the laſt place of ſuch proprietors abode; the product thereof, after ſuch ſale firſt to be applied to payment of the ſaid bond, ſtorage, and all other charges which may have been incurred, and the overplus, if any, to be rendered and paid to the proprietor or other perſon lawfully authorized to receive the ſame.

IX. Provided always, That if any tobacco ſhall upon importation thereof, and before the original importer thereof ſhall have bonded the duties of the ſame, be ſold or transferred by any importer thereof to any wholeſale merchant, ſuch

wholeſale merchant, may bond the duties thereof, in the ſame manner, and ſubject to the like rules, regulations, and reſtrictions, as the importer thereof is by this act at liberty to bond the ſame.

X. Provided always, That if any tobacco ſhall be imported by ſtrangers, or ſhall by any laws now of force, be ſubject to aliens duty, a further duty ſhall over and above the ſaid duty of ſix pence per pound, be paid or ſecured thereon, after the rate of one penny for each pound weight thereof.

XI. Provided alſo, That when any tobacco ſo warehouſed as aforeſaid, ſhall be intended for home conſumption, no ſuch tobacco ſhall be taken out of ſuch ſtores as aforeſaid, until all duties due and payable thereupon ſhall have been paid, nor until a clear, diſtinct, and proper voucher from the proper officer of your Majeſty's revenue at the reſpective ports where ſuch tobacco ſhall be ſo warehouſed, ſhall be produced to, and depoſited with the officer or officers in whoſe cuſtody ſuch tobacco ſhall then be, which voucher ſhall be directed to ſuch officer or officers, and ſhall aſcertain all ſuch duties to have been paid for ſuch tobacco.

XII. And be it further enacted, That the duties aforeſaid, whether paid down or ſecured, ſhall be, and are hereby declared to be in lieu and full ſatisfaction of all duties payable upon the importation of tobacco by virtue of any law or laws heretofore made in this kingdom.

XIII. And be it further enacted, That in all caſes where the duties impoſed by this act ſhall be paid, the ſum of two pence halfpenny for each pound weight ſhall be placed thereout to the account of his Majeſty's hereditary revenue.

XIV. Provided always, and be it enacted, That in caſe any tobacco, put into the ſaid warehouſes, ſhall be burned or deſtroyed by fire, during the time it remains in the ſaid warehouſes, the bond entered into on warehouſing ſuch tobacco, ſhall be diſcharged for ſo much thereof as ſhall have been ſo burned or deſtroyed.

XV. And whereas great frauds may ariſe, to the diminution of your Majeſty's revenue, by warehouſing tobacco as aforeſaid, in ports where there are not, or ſhall not be a ſufficient number of revenue officers to attend the ſame; be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, no importer of tobacco at any port, except the ports of Dublin, Drogheda, Dundalk, Newry, Belfaſt, Galway, Limerick, Londonderry, Cork, Waterford and Wexford, ſhall be entitled to have the ſame lodged in a warehouſe, or take any benefit by virtue of any thing in this act contained, in reſpect to warehouſing or bonding the ſame.

XVI. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, if any tobacco in any package whatſoever, ſhall be found on board any ſhip, veſſel, or boat within four leagues of the ſhore of this kingdom, or ſhall have been diſcovered ſo to have been, between Tory-Iſland and Fair-Head, ſuch ſhip, veſſel, or boat, together with all her guns, tackle, furniture, ammunition, and apparel, ſhall be forfeited, as alſo all ſuch tobacco as ſhall be found on board her, (ſave only and except in caſe of unavoidable neceſſity and diſtreſs) of which neceſſity or diſtreſs, the maſter, purſer, or perſon having or taking charge or command of ſuch ſhip, veſſel, or boat, ſhall immediately after the arrival of ſuch ſhip, veſſel, or boat in this kingdom, give notice, and make proof before the collector, or other chief officer of the revenue reſident at the neareſt port where ſuch ſhip, veſſel, or boat ſhall arrive.

XVII. And be it enacted, That it ſhall not be lawful to import any tobacco during the time aforeſaid, at any place or port, ſave ſuch places or ports where tobacco may be warehouſed by virtue of this act, and if any ſhip or veſſel ſhall

A. D. 1789. Chap. 10.

be found within the limits of any other port, haven, or creek within this kingdom, having tobacco on board in any packages whatſoever, or ſhall be diſcovered ſo to have been, (ſave only and except in caſe of unavoidable neceſſity and diſtreſs,) of which neceſſity and diſtreſs, the maſter, purſer, or other perſon having or taking the charge or command of ſuch ſhip or veſſel, ſhall immediately after the arrival of ſuch ſhip or veſſel in ſuch port, haven, or creek, give notice, and make proof before the collector or other chief officer of the revenue reſident at the neareſt port where ſuch ſhip or veſſel ſhall arrive, ſuch ſhip or veſſel, with all her guns, tackle, furniture, ammunition, and apparel, and alſo the ſaid tobacco ſhall be forfeited.

XVIII. And be it further enacted, That no tobacco, except of the produce of Great Britain, North America, or of the Britiſh plantations, ſhall be imported into this kingdom, from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, in any ſhip or veſſel, under the penalty of the forfeiture of all ſuch tobacco, and treble the value thereof, together with ſuch ſhip or veſſel in which the ſame ſhall be imported, with all her guns, tackle, furniture, ammunition, and apparel.

XIX. Provided always, That nothing herein contained ſhall extend, or be conſtrued to extend, to authorize the importation of any ſuch tobacco into this kingdom from any place, ſave from Great Britain, or from the place of the growth of ſuch tobacco.

XX. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, it ſhall not be lawful to import into this kingdom any tobacco manufactured, except ſnuff, and if any manufactured tobacco, except ſnuff, ſhall be imported into any bay, port, harbour, haven, river, or creek in this kingdom, or if any ſhip, veſſel, or boat ſhall be found within four leagues of the ſhore of this kingdom, or ſhall be diſcovered ſo to have been, with any manufactured tobacco, except ſnuff, on board any ſuch ſhip, veſſel, or boat, or if any ſuch ſhip, veſſel, or boat ſhall have had any ſuch manufactured tobacco, except ſnuff, on board, although ſuch tobacco ſhall not be actually found on board ſuch ſhip, veſſel, or boat, upon proof made, that ſuch manufactured tobacco had been on board ſuch ſhip, veſſel, or boat in any bay, port, harbour, haven, river, or creek in this kingdom, or within four leagues of the ſhore of this kingdom, then, and in every ſuch caſe reſpectively, every ſuch ſhip, veſſel, or boat, with all her guns, tackle, furniture, ammunition, and apparel, ſhall be forfeited, as alſo all ſuch manufactured tobacco as ſhall be found on board ſuch ſhip, veſſel, or boat, and the packages containing the ſame, (ſave only, and except in caſe of unavoidable neceſſity and diſtreſs,) of which neceſſity and diſtreſs, the maſter, purſer, or perſon having or taking the charge or command of ſuch ſhip, veſſel, or boat, ſhall, immediately after the arrival of ſuch ſhip, veſſel, or boat, into any bay, port, harbour, haven, river, or creek of or belonging to this kingdom, give notice and make proof before the collector, or other chief officer of the revenue, reſident at the neareſt port where ſuch ſhip, veſſel, or boat ſhall arrive.

XXI. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, all bonds to be given purſuant to this act, ſhall be deemed and taken to be due and payable, immediately upon the day mentioned in the condition of the ſaid bond for the payment thereof, and that intereſt at the rate of ſix pounds *per centum per annum*, which intereſt is hereby declared to be a charge on ſuch tobacco, ſhall be paid to the crown on all ſuch bonds, ſuch intereſt to be computed from the day the bond becomes due, unto the day whereon it ſhall be paid off in money, or the day the ſearcher certifies upon the debenture, that the tobacco was ſhipped for exportation, the

amount

amount of ſuch bond to be payable as aforeſaid, notwithſtanding ſuch tobacco ſhall remain unexported, and although the time limited by law for the drawback on exportation, ſhall not be expired, and no ſuch ſecurity ſhall be vacated until all ſuch intereſt ſhall be paid thereon.

XXII. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, no allowance ſhall be made to the importer for or in conſideration of any damaged or mean tobacco, either at the ſcale or otherwiſe, but in caſe any perſon ſhall refuſe to enter ſuch tobacco, and to pay or ſecure the duties aforeſaid for ſuch tobacco, then he, ſhe, or they ſhall have liberty to refuſe to enter and pay duty for the ſame, or to ſeparate ſuch damaged tobacco, by cutting off from the hogſhead, or other package, ſo much thereof as he, ſhe, or they ſhall refuſe to pay or ſecure duty for, and the principal officers of your Majeſty's revenue reſident at the port where ſuch damaged tobacco ſhall be landed, or any two or more of them, ſhall cauſe ſuch tobacco to be burned, or otherwiſe deſtroyed, without making any allowance to ſuch importer for freight or other charges, other than the allowances herein provided for, any law or cuſtom to the contrary notwithſtanding.

XXIII. Provided always, That no perſon ſhall have liberty to ſeparate the ſtalk from the leaf, on pretence that the ſame is damaged or mean tobacco.

XXIV. And be it further enacted, That no drawback ſhall be allowed for any tobacco ſtalks or ſtems exported by themſelves, when they have been or ſhall be ſeparated from the leaf, any law to the contrary notwithſtanding.

XXV. And be it further enacted, That the land-waiters appointed for the delivery of every ſhip or veſſel arriving at any port or place in this kingdom, and having tobacco on board, are authorized and required upon the landing of any ſuch tobacco, to cauſe ſuch landing mark to be fixed and ſet upon every hogſhead, caſk, cheſt, or other package whatſoever containing the ſame, as ſhall be directed by the commiſſioners of the revenue, or any three of them, and alſo to enter every ſuch landing mark in their ſeveral books, on pain of forfeiting the ſum of fifty pounds, and the proper officers of the revenue reſpectively, ſhall in like manner, upon the exportation of any tobacco from this kingdom, cauſe ſuch export mark to be fixed and ſet upon every hogſhead, caſk, cheſt, or other package whatſoever containing the ſame, as ſhall be directed by the commiſſioners of the revenue, or any three of them, and ſhall alſo enter every ſuch export mark in their ſeveral books, on pain of forfeiting fifty pounds.

XXVI. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, no debenture ſhall be made forth for any tobacco imported into this kingdom from and after the ſaid day, nor any drawback be paid or allowed for the ſame when exported or entered outwards for exportation to any part or parts beyond the ſeas, unleſs the ſame, and every part thereof, if it be in leaf and unmanufactured, ſhall be ſhipped and exported from the ſame port or place at which ſuch tobacco was at firſt imported into this kingdom, and no other; and alſo unleſs the ſame tobacco if unmanufactured, and every part thereof be ſhipped and exported in the original package in which, and with the ſame marks thereon with which, it was at firſt imported into this kingdom, together with the landing mark and export mark herein required to be placed and ſet thereupon, and no other, without any alteration whatſoever being made in the package, except ſuch as ſhall be occaſioned by neceſſary cooperage for the repair of the ſaid package, or any other tobacco being put therein, or any part of the tobacco being removed or taken out of the package in which it was at firſt imported, except only ten pounds weight of tobacco which ſhall be allowed to be taken out of each hogſhead, caſk, cheſt, or caſe, after the ſame ſhall have been weighed at importation; and if any perſon or perſons whatſoever

A. D. 1789. Chap. 10.

ſhall enter any unmanufactured tobacco for exportation at any other port or place than that at which the ſame tobacco was imported, or in any other hogſhead, caſk, cheſt, caſe, or other package than the ſame in which the ſaid unmanufactured tobacco was originally imported, or without the ſame marks or numbers, and the ſaid landing and export marks, all ſuch tobacco ſhall be forfeited, and no drawback thereupon ſhall be paid, or if any ſhall have been paid, the ſame ſhall be repaid, and the perſon who entered, or cauſed the ſame to be entered, ſhall forfeit the ſum of two hundred pounds, and if any perſon ſhall ſhip for exportation any hogſhead, cheſt, caſk, caſe, or other package of tobacco, out of which more than ten pounds weight of tobacco ſhall have been taken for ſamples, he, ſhe, or they ſo offending, ſhall forfeit the ſum of twenty pounds for every ſuch hogſhead or other package of tobacco ſo ſhipped for exportation.

XXVII. And be it further enacted, That no tobacco ſhall be imported or brought into this kingdom in any package whatſoever, other than in hogſheads, caſks, cheſts, or wooden caſes, every ſuch hogſhead, caſk, cheſt, or caſe to contain four hundred and twenty-five pounds net weight of tobacco at the leaſt, under pain of forfeiting all ſuch tobacco as ſhall be imported otherwiſe than as aforeſaid, together with the hogſheads, caſks, cheſts, caſes, and other packages containing the ſame.

XXVIII. Provided nevertheleſs, and be it further enacted, That when any unmanufactured tobacco ſhall be imported in hogſheads, caſks, cheſts, or wooden caſes as aforeſaid into this kingdom, if upon landing and examination thereof, it ſhall appear that the tobacco contained in any ſuch hogſheads, cheſts, wooden caſes, or caſks, is ſo much damaged, that by cutting off the damaged part thereof for which no duty is paid, the ſound tobacco remaining in any ſuch hogſheads, cheſts, caſks, or wooden caſes for which duty is to be paid, is under the weight of four hundred and twenty-five pounds, then, and in ſuch caſe, it ſhall and may be lawful for the importer or importers thereof, in the preſence of the land-waiter appointed to deliver the ſhip in which the ſame was imported, to cauſe all ſuch ſound tobacco to be put together in one or more of the ſaid hogſheads, cheſts, caſks, or wooden caſes out of which the damaged tobacco was taken, and the ſaid land waiter or other proper officer is hereby directed and required to enter in their reſpective books the true and exact weight of all ſuch ſound tobacco put into each and every ſuch hogſhead, cheſt, caſk, or wooden caſe, with the ſeveral and reſpective marks and numbers ſet on each and every ſuch hogſhead, cheſt, caſk, or wooden caſe, and alſo to note and ſpecify in their books, that ſuch hogſheads, cheſts, caſks, or wooden caſes were packed and refilled in their preſence; and every ſuch hogſhead, cheſt, caſk, or wooden caſe of unmanufactured tobacco, ſhall and may be exported from the ſame ports, and no other, at which they were originally imported, and debentures ſhall be made out and the drawback be paid for the tobacco therein contained, provided the quantity of the tobacco in every ſuch hogſhead, cheſt, caſk, or wooden caſe amounts to four hundred and twenty five pounds weight or more, in the ſame manner and form, and under the ſame reſtrictions to all intents and purpoſes, as if the package of ſuch tobacco had not been altered; any thing herein contained to the contrary in any wiſe notwithſtanding.

XXIX. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, any perſon who ſhall enter any unmanufactured tobacco outwards, at any port or place in this kingdom, in order to be ſhipped and exported in any ſhip or veſſel whatſoever to any port or parts beyond the ſeas, ſhall, before the ſame or any part thereof is laden on board any ſhip or veſſel to be exported, deliver to the ſurveyor or land-waiter appointed to examine tobacco ſhipped for exportation, an account in writing in a

fair, diſtinct, and legible manner, ſigned by the perſon or perſons exporting ſuch tobacco, and containing the mark and number contained in the manifeſt, which was upon each and every hogſhead, caſk, cheſt, or other package of ſuch tobacco at the time when the ſame was firſt imported into this kingdom, and alſo the landing mark or number which was placed and ſet upon each and every hogſhead, caſk, cheſt, or wooden caſe thereof, when the ſame was firſt landed in this kingdom, together with the exact weight that each and every hogſhead, caſk, cheſt, or wooden caſe, with the tobacco therein contained was of at the time of its being landed in this kingdom, and alſo the particular mark and number ſet upon every ſuch hogſhead, caſk, cheſt, or wooden caſe by the exporter or exporters thereof, at the time the ſame ſhall be brought to the water ſide to be ſhipped for exportation; a duplicate of which account, ſigned in like manner, ſhall be lodged with the collector of the port from which ſuch tobacco ſhall be exported, which account ſhall be filed by every ſuch collector in his office, and a copy of it entered in a book to be by him kept for that purpoſe, and the ſurveyor or land-waiter appointed to examine ſuch tobacco on exportation, ſhall weigh the ſame, and endorſe on the cocket a true copy of ſuch account, and the weight of ſuch tobacco at the time of exportation, and ſign the ſame, and no officer ſhall admit any cocket, unleſs endorſed and ſigned as aforeſaid; and every exporter of tobacco ſhall alſo from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, write off the weight of each hogſhead, caſk, cheſt, or caſe of unmanufactured tobacco by him, her, or them ſhipped for exportation from any part of this kingdom from the entry made of each hogſhead, cheſt, caſk, or caſe of ſuch unmanufactured tobacco at the time when it was firſt imported into this kingdom; and if any perſon who after the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, ſhall enter outwards for exportation from any port or ports of this kingdom, any unmanufactured tobacco, ſhall neglect or refuſe to give in ſuch accounts reſpectively as aforeſaid, every perſon ſo offending ſhall for every ſuch offence, forfeit the ſum of five pounds for every hogſhead, caſk, cheſt, or other package of ſuch unmanufactured tobacco, and no drawback or debenture for or on account of the exportation thereof, ſhall be made out, granted, or paid.

XXX. And be it further enacted, That every perſon, who from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, ſhall import any tobacco into this kingdom, and who ſhall in any wiſe manufacture the ſame, or any part thereof, upon his, her, or their own account or accounts, or cauſe or procure the ſame, or any part thereof to be manufactured for his, her, or their own account or accounts, by any other perſon, ſhall before the ſame or any part thereof be manufactured by the importer or importers, or ſhall be delivered out by the importer or importers to any other perſon to be manufactured for the account of ſuch importer or importers, deliver to the collector or other chief officer of the revenue at the port or place where ſuch tobacco was imported, an account in writing containing the mark and number as ſpecified in the manifeſt, of every hogſhead, caſk, cheſt, or other package of tobacco intended to be manufactured, with the name of the ſhip or ſhips in which, and the time when, the tobacco ſo intended to be manufactured was imported; alſo the landing mark and number ſet on each hogſhead, caſk, cheſt, or caſe at the time of their importation into this kingdom, and alſo the exact weight which each hogſhead, caſk, cheſt, or caſe, and the tobacco therein contained were of at the time of their being firſt landed in this kingdom, and the exact weight the ſame were of at the time of the delivery of ſuch tobacco to be manufactured; which account ſhall be ſigned by ſuch importer or importers, or one of his, her, or their known clerks, and alſo by the perſon or perſons to whom ſuch tobacco ſhall be delivered to

A. D. 1789. Chap. 10.

be manufactured, or by one of his or their known clerks, with their ſeveral and reſpective names and places of abode; and ſuch importer and importers ſhall, at the time of their delivering in ſuch accounts as aforeſaid, write off from the entries made at the time or times at which the tobacco contained in ſuch accounts was imported, and againſt each and every particular ſhip in which the ſame was imported, the weight of each particular hogſhead, caſk, cheſt, or caſe contained in ſuch account of tobacco intended to be manufactured as aforeſaid, in the ſame manner and form as if the ſame tobacco had been delivered for exportation; and in caſe any importer or importers of tobacco ſhall neglect to give in ſuch account as aforeſaid, at the time and in ſuch manner and form in all reſpects, and to all intents and purpoſes as is herein directed and required; or in caſe ſuch account ſhall be falſe or fraudulent in any reſpect whatſoever, he, ſhe, or they offending in any of the caſes aforeſaid, ſhall forfeit the ſum of thirty pounds for every hogſhead, caſk, cheſt, or caſe of tobacco, an account of which ſhall be omitted to be given as herein directed, or of which a wrong account ſhall be given; and the perſon or perſons to whom ſuch tobacco ſhall have been delivered to be manufactured, neglecting to ſign by him, her, or themſelves, or by his, her, or their known clerk, ſuch account as aforeſaid, or ſigning any falſe or fraudulent account, ſhall alſo forfeit the ſum of fifty pounds for every ſuch hogſhead, caſk, cheſt, or caſe of tobacco, of which no account, or of which a falſe or fraudulent account ſhall be given.

XXXI. And be it further enacted, That every perſon who from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, ſhall import any tobacco into this kingdom, and ſhall ſell or deliver the ſame or any part thereof to any perſon or perſons whatſoever, ſhall within fourteen days after the delivery thereof, out of his, her, or their cuſtody to the purchaſer or purchaſers thereof, or to their order or for their uſe, give and deliver to the collector, or other chief officer of the revenue at the port or place where ſuch tobacco was imported, an account in writing, containing the mark and number, as ſpecified in the manifeſt, of every hogſhead, caſk, cheſt, or other package of tobacco ſo ſold or delivered, with the name of the ſhip or ſhips in which ſuch tobacco ſo ſold and delivered was imported, and the times when, and alſo the landing mark, or number ſet on each hogſhead, caſk, cheſt, or caſe, at the time of their importation into this kingdom, with the exact weight, which each of ſuch hogſheads, caſks, cheſts, or caſes, and the tobacco therein contained were of at the time of their being firſt landed in this kingdom, and alſo the exact weight thereof at the time of their ſale or delivery to the purchaſer or purchaſers thereof; which account ſhall be ſigned by ſuch importer or importers, or one of his, her, or their known clerks, and alſo by ſuch perſon or perſons to whom ſuch tobacco ſhall be ſold or delivered, or one of his, her, or their known clerks; to which ſaid ſeveral ſignatures ſhall be added the places of abode of ſuch purchaſers, importers, and other perſons ſo ſigning ſuch accounts; and ſuch importer and importers ſhall, at the time of their delivering in ſuch accounts as aforeſaid, write off from the entries made at the time or times at which the tobacco contained in ſuch account was imported, and againſt every particular ſhip, in which the ſame was imported, the weight of each particular hogſhead, caſk, cheſt, or caſe of tobacco contained in ſuch account, in the ſame manner and form, as if ſuch tobacco had been delivered for exportation; and in caſe any importer or importers of tobacco ſhall neglect to give in ſuch account as aforeſaid, at the time, and in ſuch manner and form in all reſpects, and to all intents and purpoſes as is herein directed, or in caſe ſuch account ſhall, at the time the ſame is given in, or at any time afterwards appear to be falſe or fraudulent in any reſpect whatſoever, he, ſhe, or they offending in any of the caſes aforeſaid, ſhall forfeit the

ſum

ſum of thirty pounds for every hogſhead, caſk, cheſt, caſe, or other package of tobacco, an account of which ſhall be omitted to be given in ſuch manner as is herein directed, or of which a falſe or fraudulent account ſhall be given; and the perſon or perſons, to whom, or to whoſe order, or for whoſe uſe ſuch tobacco ſhall have been ſold or delivered, neglecting to ſign by him, her, or themſelves, or by his, her, or their known clerk, ſuch account as aforeſaid, or ſigning, or cauſing to be ſigned, any falſe or fraudulent account, ſhall alſo forfeit the ſum of thirty pounds for every ſuch hogſhead, caſk, cheſt, caſe, or other package of tobacco, of which no account, or of which a falſe or fraudulent account is given.

XXXII. Provided always, and be it further enacted, That in caſe any ſuch tobacco ſhall, before landing thereof, receive any damage, it ſhall and may be lawful for the commiſſioners, or any one of them, or the collector or other chief officer of the revenue, at the port wherein ſuch tobacco ſhall be landed, to pay to the importer at the rate of one halfpenny for every pound of ſuch tobacco for which the importer ſhall refuſe to pay, or ſecure the full duties, and which ſhall be cut off or ſeparated from the ſound tobacco, in order to be burned or otherwiſe deſtroyed by the officers of the revenue, ſo as ſuch allowance ſhall not exceed thirty ſhillings for all the tobacco damaged in any one hogſhead imported; any thing herein contained to the contrary notwithſtanding.

XXXIII. Provided always, and be it further enacted, That no drawback ſhall be allowed on any tobacco exported in any package if unmanufactured, containing leſs than four hundred and twenty-five pounds weight, and if manufactured containing leſs than two hundred pounds weight, any thing herein contained to the contrary notwithſtanding.

XXXIV. And be it further enacted, That no tobacco, nor tobacco ſtalks, nor ſnuff, exceeding in quantity four pounds weight, ſhall be conveyed or carried by land or by water from any port or place in this kingdom to any other port or place in this kingdom, or from any place within any port in this kingdom, to any other place within the ſame port, in any hogſhead, caſk, cheſt, caſe, or other package, unleſs ſuch hogſhead, caſk, cheſt, caſe, or other package, be ſtamped or marked on the outſide with the reſpective words, *tobacco*, *tobacco ſtalks*, or *ſnuff*, in large letters, not leſs than three inches in length, under the penalty of forfeiting all ſuch tobacco, tobacco ſtalks, or ſnuff, with the package thereof.

XXXV. And be it further enacted, That no tobacco manufactured or unmanufactured, or ſnuff, which ſhall have been removed from the port or place of importation, or from any other port or place in this kingdom to any other port or place in the ſame, ſhall be again returned or ſent back to ſuch port or place from whence the ſame was or were before removed or ſent, upon any pretence whatſoever, without leave being firſt had and obtained for that purpoſe from the commiſſioners of the revenue, or any three or more of them, and without a ſpecial certificate to be granted to accompany the ſame in ſuch manner and form, and by ſuch perſon and perſons as the ſaid commiſſioners reſpectively ſhall think proper to appoint, upon pain of forfeiture thereof, together with the horſes, cattle, carriages, veſſels or boats made uſe of in the removal or conveyance of the ſame.

XXXVI. And be it further enacted, That towards raiſing the ſupply granted to your Majeſty, and for the better regulation of the tobacco trade and of the manufacture of tobacco, no perſon ſhall after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, manufacture any tobacco into roll, pigtail, ſnuff, or otherwiſe, or deal in unmanufactured tobacco, except as an wholeſale importer only, or an wholeſale merchant only, without firſt taking out a

licenſe for the ſame, ſigned by one of the commiſſioners of the revenue, for which licenſe the ſum of twelve pounds ſhall be paid by every ſuch perſon; and that no perſon dealing in tobacco as a wholeſale merchant, not being the importer of ſuch tobacco, ſhall ſo deal therein, without firſt taking out a licenſe in manner aforeſaid, for which licenſe the ſum of twenty ſhillings ſhall be paid by every ſuch perſon, and every ſuch licenſe ſhall continue in force until the twenty-fifth day of March, one thouſand ſeven hundred and ninety, and no longer; for each of which licenſes there ſhall be paid a fee of two ſhillings and no more; any law to the contrary notwithſtanding, and if any perſon ſhall manufacture any tobacco, or deal in the ſame as aforeſaid, without having taken out ſuch licenſe reſpectively as aforeſaid, he or ſhe ſhall forfeit the ſum of three hundred pounds.

XXXVII. Provided always, and be it further enacted, That no licenſe ſhall be granted to any perſon to manufacture, or ſhall authorize any perſon to manufacture tobacco in any place in this kingdom, other than in ſuch place where by law tobacco may be warehouſed, or in the ſhire-towns of counties, in the counties of cities and counties of towns, and ſuch other towns in the ſeveral diſtricts of this kingdom, in which collectors of the revenue reſided on the twenty-fifth day of March, in the year one thouſand ſeven hundred and eighty-ſeven, or where they now reſide, and alſo ſuch town from which any diſtrict takes its name, or where ſurveyors of exciſe are reſident, unleſs ſuch licenſe be ſigned by at leaſt three of the ſaid commiſſioners, and all unmanufactured tobacco kept in any houſe, ſtore-houſe, or other place not belonging to the perſon licenſed to manufacture tobacco in ſuch place, ſituate in any other part of this kingdom, and all tobacco preſſes, tobacco tables, tobacco ſpinning wheels, and ſnuff mills, and all other utenſils for manufacturing tobacco found in any part of this kingdom, other than as aforeſaid, ſhall be forfeited, and the perſon or perſons in whoſe poſſeſſion any ſuch tobacco table, preſs, wheel, ſnuff mill, or other utenſil for manufacturing tobacco ſhall be found, ſhall forfeit the ſum of one hundred pounds, and no permit ſhall be granted for the conveying of unmanufactured tobacco to any other place but where perſons may be licenſed to manufacture tobacco.

XXXVIII. Provided always, and be it enacted, That perſons in partnerſhip, and carrying on the trade or buſineſs of manufacturing tobacco in one houſe only, ſhall not be obliged to take out more than one licenſe, and that no one licenſe, which ſhall be granted by virtue of this act, ſhall authorize or empower any perſon or perſons to whom the ſame ſhall be granted, to manufacture tobacco in any other houſe than ſuch one houſe and working places thereunto adjoining, as ſhall be mentioned in ſuch licenſe.

XXXIX. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, every perſon licenſed to manufacture tobacco ſhall have, or cauſe to be painted on a board, with letters publickly viſible and legible, at leaſt an inch long, in white upon black ground, or in black on a white ground, his, her, or their name, and ſurname, or names and ſurnames at full length, and the words "*licenſed to manufacture tobacco*," and ſhall affix the ſame on ſome conſpicuous place on the outſide of the front of his, her, or their houſe, not more than three feet diſtance from the top of the ſhop door or ſtreet door of ſuch houſe, and preſerve and keep up the ſame during the time he, ſhe, or they ſhall continue to manufacture tobacco, or to deal in tobacco, or in default thereof, ſhall forfeit the ſum of ten pounds.

XL. And be it enacted, That every collector who ſhall grant a licenſe to any perſon to manufacture, or otherwiſe deal in tobacco as aforeſaid, ſhall, at the time of granting ſuch licenſe, give to the perſon obtaining the ſame, a certificate thereof,

thereof, which certificate ſhall, at every time the perſon or perſons ſo licenſed ſhall purchaſe any unmanufactured tobacco from any importer of tobacco, or perſon licenſed to deal in unmanufactured tobacco, be produced to ſuch importer, or perſon licenſed as aforeſaid, who ſhall endorſe on ſuch certificate the number of hogſheads ſold, the marks, numbers, and weight upon each hogſhead, the place where, and time when, and the name of the ſhip in which the ſame was imported, and the time when the duty thereon was paid, and the name of the perſon to whom the ſame ſhall be ſold, and the time of ſuch ſale, and ſuch importer, or his known clerk, ſhall ſign ſuch endorſement; and the ſaid certificate, with ſuch endorſement as aforeſaid, ſhall be produced to the proper officer for granting permits, before ſuch officer ſhall grant a permit for ſuch tobacco, and ſuch officer ſhall, at the time of granting every ſuch permit, ſpecify on ſuch endorſement the date and number of the permit, and the place where the ſame ſhall be granted, and ſign his name thereto; and in caſe any unmanufactured tobacco ſhall be ſold by any perſon licenſed to manufacture tobacco, or deal in the ſame as aforeſaid, to any other perſon licenſed to manufacture tobacco, or deal in the ſame as aforeſaid, the officer for granting a permit for conveying the ſame to the perſon buying the ſame, ſhall endorſe on the ſaid certificate of the ſeller of ſuch tobacco, the time of granting of ſuch permit, and to whom the ſame was granted, and upon every tranſfer, the ſame requiſites ſhall be performed as are directed upon the firſt ſale of the importer; and every ſuch manufacturer or dealer in tobacco, ſhall, on the twenty-fourth day of June, twenty-fifth day of September, and twenty-fifth day of December, one thouſand ſeven hundred and eighty-nine, or within ten days after ſaid days reſpectively, return to the collector of the diſtrict in which he ſhall reſide, the ſaid certificate, together with all endorſements made thereon, and every ſuch collector ſhall, upon receiving ſuch certificate, with ſuch endorſement thereon, give a new certificate to the perſon who ſhall be ſo licenſed, and ſuch manufacturer or dealer, ſhall on the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, or within ten days after, deliver to ſuch collector the certificate which ſhall then be in force, with all endorſements made thereon, and if any ſuch perſon ſhall not deliver up any ſuch certificate at the reſpective times aforeſaid, he or ſhe ſhall forfeit for every ſuch offence the ſum of one hundred pounds; and in caſe the paper on which any ſuch certificate ſhall be granted, ſhall before any of the days on which the ſame is hereby required to be returned, be filled up by the endorſements herein directed to be made thereon, then, and in every ſuch caſe, every ſuch collector ſhall, upon ſuch manufacturer, or other dealer as aforeſaid, delivering up to him any ſuch certificate ſo by him granted, with the ſaid endorſements thereon, grant unto ſuch manufacturer or dealer as aforeſaid, a new certificate on which ſuch account of all tobacco to be purchaſed by him in ſuch manner, and within ſuch times reſpectively as aforeſaid, ſhall be endorſed as aforeſaid; and every ſuch collector ſhall, upon receiving from every ſuch manufacturer or dealer as aforeſaid, any ſuch certificate with ſuch endorſements thereon, enter the ſame in a book to be kept by him for that purpoſe, and forthwith tranſmit every ſuch certificate, with the endorſements thereon, to the regiſter-general of tobacco for the time being.

XLI. And be it enacted, That if any perſon ſo licenſed, ſhall not on demand made by any officer of your Majeſty's revenue, produce to ſuch officer ſuch certificate, with the endorſement which ſhall have been made thereon, or not ſuffer ſuch officer to inſpect and examine the ſame, then ſuch perſon ſo licenſed, ſhall for every ſuch neglect or refuſal, forfeit the ſum of one hundred pounds; and in caſe any endorſement made on ſuch certificate, ſhall appear to the ſaid commiſſioners of your Majeſty's revenue, or any three of them, to have been eraſed, obliterated,

A. D. 1789. Chap. 10.

literated, or fraudulently altered, then it shall and may be lawful for the said commissioners, or any three of them, to annul or vacate the license granted to the person or persons whose certificate shall have been erased, obliterated, or fraudulently altered; and every person to whom such erased, obliterated, or altered certificate shall have been granted, shall forfeit the sum of one hundred pounds.

XLII. And be it further enacted, That from and after the twenty-fifth day of March, one thousand seven hundred and eighty-nine, all tobacco manufactured or unmanufactured, of what quality or species soever, and all snuff above the weight of four pounds, that shall be carried and conveyed from any one place in this kingdom to another, as well from one part of a city or town, as from any city or town to any other part of the kingdom, shall and may be seized by any officer of his Majesty's revenue, and shall be deemed and taken to be smuggled goods, and forfeited as such, unless the carrier or person conveying the same, shall produce a permit or let-pass given by the proper officer of the revenue for the carriage of such tobacco or snuff, upon demand, by any such officer.

XLIII. And be it further enacted, That no manufactured tobacco, tobacco stalks, or snuff, exceeding in quantity four pounds weight in the whole, although in separate packages, shall be removed, carried, or conveyed, either by land or by water, at any one and the same time, by any one and the same carriage or conveyance, and directed to one and the same person, or to different persons in one and the same partnership in trade, without a permit being first had and obtained from the proper officer of the place from whence such tobacco, tobacco stalks, or snuff, shall be so removed, which permit shall accompany the same to the place to which the same is to be carried or conveyed.

XLIV. And be it enacted, That from and after the first day of May, one thousand seven hundred and eighty-nine, all tobacco and snuff found in the possession of any retailer of manufactured tobacco for which a permit or certificate, as the case may be, shall not be produced, shall be forfeited, and the person in whose possession the same shall be found, shall forfeit five shillings for each pound weight thereof.

XLV. And be it further enacted, That there shall be levied, raised, and paid to your Majesty, your heirs and successors, for and upon all tobacco which shall be manufactured in this kingdom in any manner as aforesaid, during the time aforesaid, a duty of six pence per pound for each pound weight thereof; the said duty to be paid by the person or persons manufacturing the same, or taking any part of the same out of the original package; and the said duty of six pence per pound shall be paid as aforesaid, for every pound weight of such tobacco contained in such package at the time when such package shall be opened, and every pound weight of tobacco taken out of such package as aforesaid, shall be deemed and taken to be tobacco taken out of such package for the purpose of manufacturing the same.

XLVI. And be it further enacted, That every person who shall be so licensed as aforesaid to manufacture tobacco, shall be charged and chargeable with, and shall pay the duty of excise for not less than three thousand pounds weight of tobacco in each quarter of the year, and that no such person shall be so licensed as aforesaid, unless such person shall first enter into a bond to his Majesty, his heirs and successors, with two sufficient sureties in the penalty of five hundred pounds, conditioned to pay the duty of excise for such time as such license shall be in force, for not less than three thousand pounds weight of tobacco in each quarter in the year, such quarter to commence from the twenty-fifth day of March, twenty-fourth day of June, twenty-fifth day of September, and twenty-fifth day of December next preceding the date of such license, and also the duty

of

of excise for all such tobacco exceeding such quantity, as such person shall be liable to pay by virtue of this act, during the time such license shall be in force.

XLVII. Provided always, That where two or more persons in partnership shall be licensed to manufacture tobacco, such person shall be charged, and chargeable with, and shall pay the duty of excise for not less than three thousand pounds weight of tobacco in each such quarter in the year, for each person who shall be named in such license, and such persons shall enter into such security as aforesaid in the penalty of five hundred pounds for each person named in such license, conditioned to pay the duty of excise for such time as such license shall be in force, for not less than three thousand pounds weight of tobacco in each such quarter, for every person respectively who shall be named in such license, and conditioned for the payment of the duty of excise for such tobacco exceeding the said quantity, as they shall respectively be liable to pay by virtue of this act.

XLVIII. And be it further enacted, That if any manufacturer of, or dealer in tobacco, shall open any package of tobacco for the purpose of taking any tobacco out of such package, except in the presence of the proper officer of excise, or after twenty-four hours previous notice thereof having been given to such officer to attend, and his neglecting to attend pursuant thereto, in which notice shall be expressed the package or packages which is or are intended to be opened, every such person shall for every such offence forfeit the sum of fifty pounds.

XLIX. Provided always, That it shall and may be lawful for every such manufacturer of, or dealer in tobacco, to take out of any such package any quantity of tobacco not exceeding two pounds in weight for samples, and for no other purpose.

L. And be it further enacted, That every person manufacturing tobacco, or dealing therein as aforesaid, shall be subject to and pay the said last mentioned duty of six pence per pound for all tobacco which shall be sold or delivered to such person, unless he or she shall prove that such tobacco had been sold by him or her in the same state in which he or she bought the same, and to whom the same was sold.

LI. And be it further enacted, That if any importer, or other person dealing in tobacco, shall sell or deliver any tobacco to any manufacturer, or dealer in tobacco, or other person, without procuring a permit or permits for such tobacco, such importer, or person dealing in tobacco, selling the same, shall be liable to and pay the said last mentioned duty of six pence per pound for all such tobacco as he or she shall so sell or deliver without such permit or permits.

LII. And be it further enacted, That the said duty of six pence per pound charged by virtue of this act on all tobacco chargeable with the said last mentioned duty, shall be paid by the manufacturer or manufacturers, or person or persons taking tobacco out of the original package, to the collector of the district, within seven days after the time the same is hereby made chargeable therewith as aforesaid, or in default thereof, all such tobacco may be seized, and shall be forfeited; and every such manufacturer, and person who shall offend herein, shall, for every such offence forfeit the sum of fifty pounds, and also one shilling for each pound weight of tobacco contained in such original package.

LIII. And be it further enacted, That the said respective duties of twelve pounds and twenty shillings, to be paid by persons licensed to manufacture tobacco, or otherwise to deal in the same as aforesaid, and the said duty of six pence per pound on all tobacco contained in the original package out of which any part of such tobacco shall be taken, shall be levied by such person and persons, and in such manner, and by such ways and means as the duty payable for licenses

A. D. 1789. Chap. 10.

to keep ale-houſes is raiſed and collected, by virtue of an act made in this kingdom, in the thirty-third year of the reign of his late Majeſty, George the ſecond, entitled, *An act for the better regulating the collection of his Majeſty's revenue, and for preventing of frauds therein, and for regulating an act made in the laſt ſeſſion of Parliament*, entitled, *An act for continuing and amending ſeveral laws heretofore made relating to his Majeſty's revenue, and for the more effectual preventing of frauds in his Majeſty's cuſtoms and exciſe*, and the ſeveral acts and ſtatutes which are mentioned in the ſaid act, and continued thereby, as fully to all intents and purpoſes as if the proviſions in the ſaid act for that purpoſe were particularly mentioned and expreſſed and re-enacted in this act.

LIV. And be it further enacted, That every perſon manufacturing tobacco ſhall regiſter with the collector of the diſtrict in which he or ſhe ſhall reſide, every tobacco table, and the number of ſpindles for wheels thereto belonging, and every tobacco preſs, and ſnuff mill, kept by him or her; and every ſuch collector ſhall give, to every perſon regiſtering any ſuch tobacco table, tobacco preſs, or ſnuff mill, a certificate thereof; and every perſon in whoſe poſſeſſion any tobacco table, tobacco preſs, or ſnuff mill, ſhall be found, for which ſuch certificate as aforeſaid ſhall not be produced on demand made by any officer of exciſe to the perſon who ſhall attend where ſuch tobacco table, tobacco preſs, or ſnuff mill, ſhall be found, ſhall forfeit the ſum of twenty pounds, together with ſuch table preſs, or mill.

LV. And be it enacted, That every tobacco table and wheel, tobacco preſs, ſnuff mill, or other utenſil for manufacturing tobacco, which ſhall be uſed in any other place other than the houſe or place in which ſuch perſon ſhall be licenſed in manner herein before mentioned to manufacture tobacco, ſhall be forfeited; and every perſon in whoſe houſe, out-houſe, or other office, or in whoſe poſſeſſion any ſuch tobacco table, tobacco wheel, tobacco preſs, ſnuff mill, or other utenſil for manufacturing tobacco, ſhall be found, ſhall forfeit the ſum of twenty pounds reſpectively.

LVI. And be it further enacted, That if any tobacco table or wheel, or any tobacco preſs or ſnuff mill ſhall be found in the poſſeſſion of any perſon, having alſo in his or her poſſeſſion any tobacco in leaf, or in a ſtate of manufacture, or any manufactured tobacco exceeding the weight of one pound, the ſame ſhall be concluſive evidence that every ſuch perſon is a manufacturer of tobacco.

LVII. And be it enacted, That there ſhall be allowed and repaid for and upon all tobacco manufactured in this kingdom that ſhall be exported after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, a ſum after the rate of two ſhillings and three pence for every five pounds weight thereof, upon proof being made that ſuch manufactured tobacco paid the aforeſaid duty of ſix pence per pound.

LVIII. And be it further enacted, That upon all tobacco manufactured in this kingdom, which ſhall be exported after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, there ſhall be allowed by way of drawback or compenſation for the duty paid on the import of the leaf tobacco whereof it is manufactured, the ſum of five pence for every pound weight of ſuch manufactured tobacco.

LIX. Provided always, That neither the ſaid drawbacks or allowances ſhall be paid on the export of any manufactured tobacco, unleſs the ſame be exported in packages not leſs than two hundred pounds weight each, nor unleſs due proof be firſt made, that the leaf tobacco whereof it is manufactured has paid the duties required by law on the importation thereof.

LX. And

LX. And be it further enacted, That at or before the ſhipping for exportation of any manufactured or unmanufactured tobacco, the exporter or exporters, with two or more perſon or perſons to be approved of by the collector or other chief officer of the port from which tobacco ſhall be exported, of whom the maſter, or other perſon having the charge or command of the ſhip or veſſel in which ſuch tobacco is intended to be exported ſhall be one, ſhall give ſecurity by bond to his Majeſty, in a penalty after the rate of two ſhillings and ſix pence for every pound weight of ſuch tobacco, that ſuch tobacco ſo ſhipped, or any part thereof, ſhall not be relanded, or brought on ſhore again in any port or place within this kingdom, or the iſles of Man, Faro, or Ferro; and ſuch ſecurity ſhall be diſcharged in the manner herein mentioned, that is to ſay, for ſuch of the ſaid goods as ſhall be entered for, or landed in the kingdom of Great Britain, the iſlands of Guernſey, Jerſey, Alderney, or Sark: the condition of the bond ſhall be, to bring in a certificate in diſcharge thereof, within ſix months from the date of the bond, and within eighteen months for ſuch of the goods as ſhall be entered for, and landed in any of his Majeſty's colonies, plantations, iſlands, or territories, in America or Africa, which ſaid certificate for ſuch tobacco as aforeſaid, as ſhall be landed in any port or place, where any officer or officers of his Majeſty's cuſtoms ſhall be reſident, ſhall be ſigned by the proper officer or officers of his Majeſty's cuſtoms there; and ſhall ſpecify that ſuch tobacco was there landed, and ſhall teſtify the landing thereof, and for ſuch tobacco as aforeſaid as ſhall be entered for the iſlands of Guernſey, Jerſey, Alderney, or Sark, ſuch certificate ſhall be ſigned by the proper officer or officers of his Majeſty's cuſtoms, if any ſuch officer or officers ſhall be reſiding in ſaid iſlands reſpectively; and in caſe there ſhall be no ſuch officers reſident there, then by the governor of the ſaid iſlands, or the deputy governor thereof reſpectively: and for ſuch tobacco as aforeſaid as ſhall be entered for any foreign port or place, to bring a certificate, if ſuch port or place ſhall be in Europe, within ſix months; and if in Africa or America, within eighteen months, under the hand and ſeal of his Majeſty's conſul, if any ſuch be there, and if not, under the hand and ſeal of the chief magiſtrate of ſuch port or place, and under the hands and ſeals of two known merchants, then being at ſuch port or place, that ſuch tobacco was there landed: or ſuch bond or bonds ſhall be diſcharged upon proof in any of the ſaid caſes reſpectively, that ſuch goods were taken by enemies or periſhed in the ſea, upon proof being made thereof to the ſatisfaction of the commiſſioners of the revenue.

LXI. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, there ſhall be allowed at the ſcale, eight pounds for draft upon every hogſhead, caſk, cheſt, or caſe, that ſhall contain four hundred and twenty five pounds weight of tobacco, or more; and two pounds for every ſuch hogſhead, caſk, cheſt, or caſe for nailage, which allowance ſhall not be deducted on exportation.

LXII. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, the collector or other proper officer of the revenue, in the port of Dublin, and alſo at every port or place in this kingdom, where any tobacco ſhall be imported after the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, ſhall once in every calendar month, tranſmit or deliver to the perſon appointed, or who ſhall be appointed by the chief commiſſioners of the revenue, to the office of regiſter-general of tobacco, one of the land waiters books, in which his account ſhall be entered and kept of the landing and diſcharging of tobacco imported, at ſuch port or place, and alſo true and exact copies of every entry of tobacco for exportation, and of the ſeveral and reſpective endorſements relating thereto, which

ſhall be delivered to the ſearcher or proper officer or officers at ſuch port or place where any ſuch tobacco ſhall be entered and ſhipped for exportation to foreign parts; and alſo true and exact copies of every account, which, purſuant to the directions herein given, ſhall be delivered to any officer of the revenue, of ſuch port or place, of tobacco intended to be manufactured by the importer or importers thereof, on his, her, or their own account, or which ſhall be delivered by the importer or importers thereof, to any other perſon or perſons whatſoever, to be manufactured for the account of ſuch importer or importers, and alſo true and exact copies of every account, which, purſuant to the directions herein given, ſhall be delivered to any officer or officers at ſuch port or place, by the importer or importers of tobacco, ſold by them to any other perſon or perſons whatſoever, which ſaid ſeveral accounts are to be kept by the ſaid regiſter-general of tobacco, for the time being, who is to keep proper books, and enter therein the ſaid ſeveral and reſpective accounts, ſo tranſmitted or delivered to him, which ſeveral entries ſhall be made, and an account thereof kept in ſuch manner and form, that the marks and numbers on every hogſhead, caſk, cheſt, caſe, or other package of tobacco, with the weights thereof, at importation, may be compared and checqued with the marks, numbers, and weights, at the exportation thereof, or when ſold or delivered for home conſumption, or to be manufactured to the intent that the identity of all ſuch tobacco imported, ſold, or delivered to be manufactured, may be thereby known and aſcertained; and when any thing ſhall appear to him to be done or practiſed at any port or place, contrary to the directions and intention of this act, he ſhall immediately deliver an account thereof in writing, to the commiſſioners of the revenue for the time being; and if any collector, or other chief officer of the revenue, at any port or place of this kingdom, ſhall neglect or refuſe to tranſmit and deliver one of the land waiters books, and a true copy of every entry of tobacco for exportation, and of the ſeveral indorſements relating thereto, herein mentioned and deſcribed, and alſo true copies of all the accounts herein mentioned and deſcribed, within the times herein reſpectively limited and appointed for that purpoſe, he and they, ſo neglecting or refuſing, ſhall forfeit fifty pounds for every ſuch neglect or refuſal.

LXIII. And to the end that the officers of the revenue may be the better enabled to keep a regular ſtock account on the venders of tobacco, be it enacted, That every importer, and every manufacturer of, or dealer in tobacco, and every other perſon, who ſhall on the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, have or hold, in his, her, or their cuſtody, power, or poſſeſſion, whether in the king's ſtores, or in any other place, or in the cuſtody of any other perſon or perſons, for his, her, or their own uſe, any tobacco exceeding in quantity five pounds weight, either of his, her, or their property, or the property of any other perſon or perſons, ſhall, on the ſaid day, or within ten days after, give and deliver to the collector of the diſtrict, where ſuch perſon or perſons ſhall reſide, a true account in writing, of his, her, or their name, or names reſpectively, and place or places of abode, and of the true quantity of tobacco which ſuch perſon or perſons ſhall reſpectively, at the time of giving in ſuch account, have in his, her, or their cuſtody, power, or poſſeſſion, or in the poſſeſſion of any other perſon or perſons, for his, her, or their uſe, which account ſhall alſo contain the outward bulks of every hogſhead, caſk, cheſt, or other package, in which ſuch tobacco ſhall be contained; and alſo each of the ſeveral and reſpective marks and numbers, ſet upon each ſuch hogſhead, caſk, cheſt, or other package reſpectively, and diſtinguiſhing the quantity contained in each of them, and alſo the quantities in caſe or looſe, and the quantity of ſtalk, and number of rolls, to wit, ſnuff, rolls, cane, or pig-tail, ſeparately, with the exact

weight

weight thereof, and the particular ware-houſes, ſtore-houſes, cellars, or other places, where the ſame are then lodged and lie, which account ſhall be ſigned by ſuch importer or manufacturer of tobacco, or other perſon as aforeſaid, or one of his, her, or their known ſervants or agents, with their ſeveral and reſpective names and places of abode, and ſhall, in like manner within ten days, after every twenty-fourth day of June, twenty ninth day of September, twenty-fifth day of December, and twenty-fifth day of March, in every year, give and deliver to ſuch collector as aforeſaid, a like account, as is herein before required, in which account ſhall be contained, all ſuch ſtock of tobacco as aforeſaid, as he, ſhe, or they reſpectively had, on the ſaid reſpective days; and in caſe any ſuch importer or manufacturer of tobacco, or other perſon, as aforeſaid, ſhall neglect to give any of the ſaid accounts herein before directed, at the reſpective times, and in ſuch manner and form, as is herein directed and required, ſuch perſon ſhall, for every ſuch omiſſion or neglect, forfeit the ſum of fifty pounds; and in caſe any ſuch account ſhall appear to be falſe or fraudulent, all ſuch tobacco, ſtalks, ſnuff, roll, or other kind or ſpecies thereof, of which no account, or of which a falſe or fraudulent account ſhall be given, and the caſks, cheſts, caſes, or other packages containing the ſame, ſhall be forfeited, and ſhall and may be ſeized by any officer or officers of his Majeſty's revenue, and the perſon or perſons ſo offending, ſhall forfeit treble the value thereof; and every ſuch collector, or other chief officer ſhall, upon receipt of ſuch accounts, give a certificate to the perſon or perſons giving in the ſame, of the quantity of tobacco by ſuch perſon or perſons ſo returned to ſuch collector, or other chief officer, to be in his, her, or their cuſtody, power, or poſſeſſion, which certificate ſhall be produced by ſuch perſon or perſons to the officer, who ſhall take an account of his, her, or their ſtock; and if ſuch officer or officers, upon examining the ſaid ſtock, ſhall find the ſame to exceed the quantity mentioned in ſuch certificate, ſuch exceeding ſhall be forfeited, and may be ſeized and taken by any ſuch officer, out of any tobacco then in the poſſeſſion of the perſon or perſons forfeiting the ſame; and every ſuch collector, or other chief officer, ſhall alſo upon the receipt of ſuch accounts, forthwith cauſe the ſeveral and reſpective goods contained in ſuch accounts, to be examined thereby, and ſhall then enter ſuch accounts in a book, to be kept by every ſuch collector for that purpoſe; and then every ſuch collector ſhall forthwith tranſmit ſuch accounts to the regiſter-general of tobacco, for the time being; and in caſe any collector, or other chief officer, ſhall neglect or omit to tranſmit ſuch accounts to the ſaid regiſter-general for the time being, within ten days after he ſhall have received the ſame ſuch collector or chief officer ſhall, for every ſuch neglect or omiſſion, forfeit the ſum of twenty pounds.

LXIV. Provided always, That upon every computation to be made between unmanufactured leaf-tobacco, and manufactured roll-tobacco, of any kind, except cane-tobacco, a reaſonable allowance, not exceeding twenty pounds weight for every one hundred pounds weight, be made for the increaſe of weight in manufacture.

LXV. And be it further enacted, That if any mark or number whatſoever which was burned in or ſet upon any hogſhead, caſk, caſe, or other package whatſoever of tobacco before the importation thereof into this kingdom, or which was burned in, or ſet thereon in this kingdom upon the importation or landing thereof, or which was burned in or ſet thereon in this kingdom before the exportation thereof from hence, ſhall be eraſed, burned out, cut out, blotted out, or in any wiſe altered, changed, or defaced; or if ſuch marks, or numbers ſet upon any hogſhead, caſk, cheſt, caſe, or other package whatſoever ſhall, by turning the head or heads of any ſuch hogſhead, caſk, cheſt, caſe, or other package inwards, or by any other means be concealed from view, then, and in any of

ſuch caſes, every ſuch hogſhead, caſk, cheſt, caſe, or other package whatſoever of tobacco, the mark whereof ſhall be ſo altered, or defaced, or concealed as aforeſaid, ſhall be ſeized and forfeited.

LXVI. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, no tobacco ſhall be loaden or laid on board any ſhip or veſſel whatſoever, in any port or place in this kingdom, to the intent to be exported, except in hogſheads, caſks, cheſts, or wooden caſes, each containing (if ſuch tobacco ſhall be unmanufactured) four hundred and twenty five pounds weight, or more, and if manufactured, two hundred pounds weight or more, under the penalty of the forfeiture of ſuch tobacco, and of the hogſhead, caſk, cheſt, or caſe containing the ſame.

LXVII. Provided always, That nothing herein contained ſhall extend to caſks, or other packages containing ſamples of tobacco, not exceeding ten pounds weight, ſhipped and exported at the ſame time and place with the hogſheads, caſks, cheſts, or wooden caſes out of which ſuch ſamples were taken.

LXVIII. And be it further enacted, That no drawback ſhall be allowed for any unmanufactured tobacco which is or ſhall be mixed with rubbiſh or dirt, or any other matter or thing whatſoever, nor for any manufactured tobacco which is or ſhall be mixed with any ingredients not neceſſary or uſual in the manufacturing thereof, and every perſon who ſhall enter or ſhip for exportation, or cauſe to be entered or ſhipped for exportation any tobacco unmanufactured, mixed with rubbiſh, or with dirt, or with any other matter or thing whatſoever, or any manufactured tobacco otherwiſe mixed than as aforeſaid, or who ſhall enter any thing for exportation, as tobacco, which upon examination by the proper officer, ſhall appear not to be tobacco, contrary to the true meaning hereof, ſhall forfeit all ſuch goods and the hogſheads, caſks, cheſts, caſes, and other packages, in which they are contained, and alſo the ſum of one hundred pounds for every hogſhead, caſk, cheſt, caſe, or other package thereof.

LXIX. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, no tobacco either manufactured or unmanufactured ſhall be entered or ſhipped for exportation in any ſhip or veſſel whatſoever, unleſs ſuch ſhip or veſſel ſhall be of the burthen of one hundred and fifty tons, or upwards; and if any officer of the revenue ſhall apprehend, or have reaſon to believe, that any ſuch ſhip or veſſel bound to parts beyond the ſeas, having tobacco on board, ſhall not be of the burthen of one hundred and fifty tons, or upwards, it ſhall and may be lawful for ſuch officer or officers to ſtop and detain ſuch ſhip or veſſel, and the whole cargo laden on board ſuch ſhip or veſſel, until he or they ſhall cauſe ſuch ſhip or veſſel to be admeaſured in manner herein mentioned; and if it ſhall appear by ſuch admeaſurement, that any ſuch ſhip or veſſel is not of the burthen of one hundred and fifty tons, ſuch ſhip or veſſel, with all her guns, tackle, furniture, ammunition, and apparel, together with ſuch tobacco as ſhall be laden on board ſuch ſhip or veſſel, ſhall be forfeited and confiſcated; and if it ſhall appear by ſuch admeaſurement, that any ſuch ſhip or veſſel is of the burthen of one hundred and fifty tons, or upwards, and under the burthen of one hundred and eighty tons, the officer or officers ſo ſtopping and detaining ſuch ſhip or veſſel as aforeſaid, ſhall not be ſubject or liable to any action for damages occaſioned by ſuch ſtoppage and detention.

LXX. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, where any ſhip or veſſel whatſoever under the burthen of one hundred and fifty tons, having on board one hundred pounds weight of tobacco, or fifty pounds weight of ſnuff, ſhall be found at anchor, or within the limits of any of the ports of this kingdom, or within four leagues of the ſhore thereof, or ſhall be diſcovered ſo to have been,

unleſs in caſe of unavoidable neceſſity and diſtreſs, (of which neceſſity and diſtreſs the maſter, purſer, or other perſon having or taking the charge or command of ſuch ſhip or veſſel, ſhall give notice to, and make proof before the collector, or other chief officer of the revenue, reſident in the neareſt port where ſuch ſhip or veſſel ſhall arrive,) every ſuch ſhip or veſſel, with all her guns, tackle, furniture, ammunition, and apparel, and alſo all tobacco and ſnuff as ſhall be found on board ſuch ſhip or veſſel ſhall be forfeited and confiſcated, together with the packages containing the ſame.

LXXI. And be it enacted, That if any ſhip or veſſel ſhall be found with tobacco on board ſuch ſhip or veſſel, within the limits of any port of this kingdom, or within four leagues of the coaſt thereof, and it ſhall appear that bulk ſhall have been broken, or that any tobacco ſhall have been taken or delivered out of ſuch ſhip or veſſel, after ſuch ſhip or veſſel ſhall have left the port or place where ſuch ſhip or veſſel had taken on board ſuch tobacco, in every ſuch caſe, it ſhall be deemed and taken, that ſuch tobacco, which ſhall have been ſo taken or delivered out of ſuch ſhip or veſſel, was landed in this kingdom without entry, or payment of the duties due and payable for the ſame, unleſs it ſhall appear that ſuch tobacco had been landed in ſome other country, and if in any part of his Majeſty's dominions, that ſuch tobacco had been duly entered, and that the duties payable on the ſame had been paid.

LXXII. Provided always, and be it enacted, That in caſe where any forfeitures are created in reſpect of, or drawbacks diſallowed for, any tobacco in packages under five hundred pounds weight, or in packages under four hundred and fifty pounds weight, by any law heretofore made in this kingdom, no forfeitures ſhall be incurred on account of any ſuch package not being of the weight of five hundred pounds, or of four hundred and fifty pounds, or any drawback refuſed on exportation thereof from this kingdom on that account, provided the ſame ſhall contain four hundred and twenty-five pounds weight, any thing in any law to the contrary notwithſtanding.

LXXIII. And be it further enacted, That all and ſingular the ſaid duties, rates, and impoſitions hereby granted, ſhall be raiſed, anſwered, collected, and paid unto your Majeſty, your heirs and ſucceſſors, during the time aforeſaid, in like manner, (except as to bonding the ſame,) and the ſame, and all penalties and forfeitures inflicted by this act, ſhall and may be ſued for, levied, recovered, and applied in ſuch manner and form, and by ſuch ways and means, and with ſuch powers and authorities, as are preſcribed, directed, and appointed, in and by an act of Parliament made in the fourteenth and fifteenth years of the reign of his late Majeſty Charles the ſecond, entitled, *An act for the ſettling the exciſe or new impoſt upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted;* as fully and effectually to all intents, conſtructions, and purpoſes, as if the ſame were particularly mentioned, expreſſed, and re-enacted in this preſent act, with the like remedy of appeal to the party or parties aggrieved or injured, as in and by the ſaid act is provided.

LXXIV. And be it further enacted, That if any perſon ſhall at any time or times be ſued or proſecuted for any thing by him done or executed in purſuance of, or by virtue of this act, or of any matter or thing in this act contained, ſuch perſon ſhall and may plead the general iſſue, and give this act and the ſpecial matter in evidence.

LXXV. And be it further enacted, That neither the ſix pence per pound, nor any other fee ſhall be payable to, or be deducted or received by the vice-treaſurer, receiver, or paymaſter-general, clerk of the pells, or any other officer or officers of this kingdom for their own uſe, for or on account of the iſſuing or payment of any ſum or ſums of money ariſing by, or which ſhall be received

A. D. 1789. for, or on account of the aids hereby granted to your Majeſty, or of any payment to be made in purſuance of this act, but that the ſame ſhall be received and duly accounted for to your Majeſty, your heirs and ſucceſſors.

CHAP. XI.

An Act for puniſhing Mutiny and Deſertion, and for the better Payment of the Army and their Quarters within this Kingdom.

WHEREAS the raiſing or keeping a ſtanding army within this kingdom, in time of peace, unleſs it be with the conſent of Parliament, is againſt law: and whereas it is judged neceſſary by his Majeſty, and this preſent Parliament, that a body of forces ſhould be continued for the ſafety of this kingdom, and the defence of the poſſeſſions of his Majeſty's crown; and that the whole number of ſuch forces ſhould conſiſt of fifteen thouſand two hundred and thirty-two men; whereof twelve thouſand men, commiſſioned and non-commiſſioned officers included, ſhall be kept within this kingdom, for the neceſſary defence of the ſame at all times, except in caſes of invaſion or rebellion in Great Britain: and whereas no man can be forejudged of life or limb, or ſubjected in time of peace to any kind of puniſhment within this realm by martial law, or in any other manner than by the judgment of his peers, and according to the known and eſtabliſhed law of this realm; yet nevertheleſs, it being requiſite for the retaining all the before mentioned forces in their duty, that an exact diſcipline be obſerved, and that ſoldiers who ſhall mutiny or ſtir up ſedition, or ſhall deſert his Majeſty's ſervice, be brought to a more exemplary and ſpeedy puniſhment than the uſual forms of the law will allow: be it therefore enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That if any perſon being muſtered, or in pay as an officer, or who is or ſhall be enliſted or in pay as a ſoldier, ſhall at any time during the continuance of this act, begin, excite, cauſe, or join in any mutiny or ſedition in the regiment, troop, or company to which he doth belong, or in any other regiment, troop, or company, either of his Majeſty's land or marine forces in his Majeſty's ſervice, or ſhall not uſe his utmoſt endeavours to ſuppreſs the ſame, or coming to the knowledge of any mutiny, or intended mutiny, ſhall not without delay give information thereof to his commanding officer; or ſhall miſbehave himſelf before the enemy, or ſhall ſhamefully abandon or deliver up any garriſon, fortreſs, poſt or guard committed to his charge, or which he ſhall be commanded to defend, or ſhall compel the governor or commanding officer of any garriſon, fortreſs, or poſt, to deliver up to the enemy, or to abandon the ſame, or ſhall ſpeak words, or uſe any other means to induce ſuch governor or commanding officer or others, to miſbehave before the enemy, or ſhamefully to abandon or deliver up any garriſon, fortreſs, poſt or guard, committed to their reſpective charge, or which he or they ſhall be commanded to defend, or ſhall leave his poſt before relieved, or ſhall be found ſleeping on his poſt, or ſhall hold correſpondence with, or give advice or intelligence to any rebel, or enemy of his Majeſty, either by letters, meſſages, ſigns, or tokens, in any manner or way whatſoever, or ſhall treat or enter into any terms with ſuch rebel, or enemy, without his Majeſty's licenſe, or licenſe of the general, or chief commander, or ſhall ſtrike, or uſe any

violence

violence againſt his ſuperior officer, being in the execution of his office, or ſhall diſobey any lawful command of his ſuperior officer, or ſhall deſert his Majeſty's ſervice; all and every perſon or perſons ſo offending in any of the matters before mentioned, ſhall ſuffer death, or ſuch other puniſhment as by a court martial ſhall be awarded.

II. Provided, and it is hereby declared and enacted, That any non-commiſſioned officer or ſoldier, enliſted or in pay in any regiment, troop, or company, who ſhall, without having firſt obtained a regular diſcharge therefrom, enliſt himſelf in any other regiment, troop, or company, ſhall be deemed to have deſerted his Majeſty's ſervice, and ſhall in like manner ſuffer death, or ſuch other puniſhment as by a court martial ſhall be awarded.

III. And whereas doubts have ariſen whether ſoldiers who of right belong to another corps in which they firſt enliſted, and from which they have not obtained a diſcharge, may be proceeded againſt and tried for deſerting any corps in which they may afterwards have enliſted, or for any crime committed by them whilſt ſerving therein: be it enacted by the authority aforeſaid, That if any perſon who is or ſhall be liſted or in pay as a ſoldier, in any regiment, troop, or company in his Majeſty's ſervice, ſhall deſert the ſame, or ſhall, while ſerving therein, commit any offence againſt this act, or againſt the rules or articles of war, ſuch perſon ſhall be liable to be tried by a court martial, and puniſhed in like manner as if he had originally enliſted in, and of right belonged to the ſame, notwithſtanding it ſhall have been diſcovered or known that he had previouſly belonged to ſome other regiment, troop, or company, and not been diſcharged therefrom.

IV. Provided always, That if ſuch perſon ſhall be claimed by ſuch other regiment, troop, or company, and be proceeded againſt as a deſerter therefrom, his ſubſequent deſertion from any one or more corps in which he may have unwarrantably enliſted, may unleſs he ſhall already have been tried for the ſame, be given in evidence as an aggravation of his crime, previous notice being always given to ſuch deſerter, of the fact or facts intended to be produced in evidence upon his trial.

V. And be it further enacted by the authority aforeſaid, That his Majeſty may from time to time by his royal commiſſion, empower the lord lieutenant of this kingdom, or other chief governor or governors of the ſame for the time being, to appoint general courts martial, from time to time, as well as to direct his or their warrant to any general officer having the chief command of a body of forces within this kingdom, authorizing him to convene general courts martial, as occaſion may require, for the trial of offences committed by any of the forces under his command; all which general courts martial ſhall be conſtituted, and ſhall regulate their proceedings according to the ſeveral proviſions herein after ſpecified.

VI. And be it further enacted, That it ſhall and may be lawful to and for ſuch courts martial by their ſentence or judgment, to inflict corporal puniſhment, not extending to life or limb, on any ſoldier for immoralities, miſbehaviour or neglect of duty.

VII. And it is hereby further enacted and declared, That no general court martial which ſhall be held under the authority of this act, ſhall conſiſt of a leſs number than thirteen commiſſioned officers, and the preſident of ſuch general court martial ſhall not be the commander in chief nor governor of the garriſon where the offender ſhall be tried, nor under the degree of a field officer, unleſs where a field officer cannot be had, nor in any caſe whatſoever under the degree of a captain; and that all general courts martial ſhall have power and authority,

and are hereby required to administer an oath to every witness in order to the examination or trial of any of the offences that shall come before them.

VIII. Provided always, That in all trials by general courts martial, to be held by virtue of this act, every member assisting at such trial, before any proceedings be had thereupon, shall take the following oaths upon the holy evangelists, before the judge advocate, or his deputy, (who are hereby authorized to administer the same,) that is to say, "you shall well and truly try and determine according to "your evidence in the matter now before you."

So help you God.

I A. B. *do swear, That I will duly administer justice, according to the rules and articles for the better government of his Majesty's forces, and according to an act of Parliament now in force for the punishment of mutiny and desertion, and other crimes therein mentioned, without partiality, favour, or affection; and if any doubt shall arise which is not explained by the said articles or act of Parliament, according to my conscience, the best of my understanding, and the custom of war in like cases. And I further swear, That I will not divulge the sentence of the court until it shall be approved of by his Majesty, or by some person duly authorized by him; neither will I, upon any account, at any time whatsoever, disclose or discover the vote or opinion of any particular member of the court martial, unless required to give evidence thereof, as a witness, by a court of justice, in due course of law.*

So help me God.

And so soon as the said oath shall have been administered to the respective members, the president of the court is hereby authorized and required to administer to the judge advocate, or the person officiating as such, an oath in the following words:

I A. B. *do swear, That I will not, upon any account, at any time whatsoever, disclose or discover the vote or opinion of any particular member of the court martial, unless required to give evidence thereof, as a witness, by a court of justice, in a due course of law.*

So help me God.

And no sentence of death shall be given against any offender in such case by any general court martial, unless nine officers present shall concur therein; and in all cases where a court martial shall consist of more officers than thirteen, then the judgment shall pass by the concurrence of two-thirds at least of the officers present: and no proceeding or trial shall be had upon any offence, but between the hours of eight of the clock in the morning and three in the afternoon, except in cases which require an immediate example.

IX. And be it further enacted and declared, That in case of any soldier tried and convicted of desertion, whensoever the court martial which shall pass sentence upon such trial, shall not think the offence deserving of capital punishment, such court martial may, instead of awarding a corporal punishment, adjudge the offender, if they shall think fit, to serve as a soldier in any of the corps stationed in any of his Majesty's dominions beyond the seas, or in foreign parts for life, or for a certain term of years, according to the degree of offence; and if such soldier shall afterwards, without leave from his Majesty, or from the commanding officer of the corps in which he shall be appointed to serve, return into this realm before the expiration of the term limited by such sentence, and shall be convicted thereof by a court-martial, he shall suffer death.

X. Provided always, That the party tried by any general court-martial, shall be entitled to a copy of the sentence and proceedings of such court-martial upon

demand thereof made by himſelf, or by any other perſon or perſons on his behalf, he or they paying reaſonably for the ſame, at any time not ſooner than three months after ſuch ſentence, whether ſuch ſentence be approved of or not, any thing in this act to the contrary notwithſtanding.

XI. Provided always, and be it further enacted by the authority aforeſaid, That every judge advocate, or perſon officiating as ſuch at any general court martial do, and he is hereby required to tranſmit with as much expedition as the opportunity of time and diſtance of place can admit, the original proceedings and ſentence of ſuch court martial to the chief ſecretary to the lord lieutenant, or other chief governor or governors of the kingdom of Ireland, to be laid before him or them, and when the determination ſhall have been made upon the ſentence therein contained, to be lodged with the judge advocate general in Dublin; which ſaid original proceedings and ſentence ſhall be carefully kept and preſerved in the office of ſuch judge advocate general, to the end that the perſon entitled thereto may be enabled upon application to the office to obtain copies thereof, according to the true intent and meaning of this act.

XII. Provided alſo, and be it further enacted and declared, That none of the proceedings of any general or regimental court-martial, nor any entry or copy thereof, ſhall be charged or chargeable with any ſtamp duty whatſoever, any thing contained in any former act or acts to the contrary notwithſtanding.

XIII. Provided always, and be it hereby declared and enacted, That no officer or ſoldier being acquitted or convicted of any offence, be liable to be tried a ſecond time by the ſame or any other court martial for the ſame offence, unleſs in the caſe of an appeal from a regimental to a general court martial; and that no ſentence given by any court martial, and ſigned by the preſident thereof, be liable to be reviſed more than once.

XIV. Provided always, That nothing in this act contained, ſhall extend, or be conſtrued, to exempt any officer or ſoldier whatſoever from being proceeded againſt by the ordinary courſe of law.

XV. And for preventing of frauds and deceit in the muſtering of ſoldiers, be it further enacted by the authority aforeſaid, That if any perſon do make or give, or procure to be made or given, any falſe or untrue certificate whereby to excuſe any ſoldier for his abſence from any muſter, or any other ſervice which he ought to attend or perform, upon pretence of being employed on ſome other duty of the regiment, or of ſickneſs, being in priſon, or on furlough; then every ſuch perſon ſo making, giving, or procuring ſuch certificate, ſhall, for every ſuch offence, forfeit the ſum of fifty pounds, and ſhall be forthwith caſhiered and diſplaced from his office, and ſhall be thereby utterly diſabled to have or hold any military office or employment within this realm; and no certificate ſhall excuſe the abſence of any ſoldier, but for the reaſons above mentioned, or one of them; and the commiſſary of the muſters, is hereby directed to ſet down on the roll, at the time of the taking of the muſter, the reaſon of the abſence of ſuch ſoldier reſpectively, and by whom certified, and not to ſet down any ſuch excuſe without view of ſuch certificate.

XVI. And be it further enacted by the authority aforeſaid, That every officer that ſhall make any falſe or untrue muſter of man or horſe, and every commiſſary, muſter-maſter, or other officer, who ſhall wittingly or willingly allow or ſign the muſter-roll, wherein ſuch falſe muſter is contained, or any duplicate thereof; and alſo every commiſſary, muſter-maſter, or other officer who ſhall directly or indirectly take, or cauſe to be taken, any ſum or ſums of money, or any other gratuity, on or for the muſtering any regiment, troop, or company, or on or for the ſigning of any muſter-rolls, or any duplicate thereof, upon proof thereof upon oath made by two witneſſes before a general court-martial to be thereupon called,

A. D. 1789. Chap. 11.

which is hereby authorized and required to adminiſter ſuch oath, ſhall for ſuch offence be forthwith caſhiered, and diſplaced from ſuch his office, and ſhall be thereby utterly diſabled to have or hold any civil or military office or employment within this realm.

XVII. And be it further enacted by the authority aforeſaid, That every commiſſary or muſter-maſter upon any muſter to be made, had, or taken by him or them, ſhall, by a convenient time before ſuch muſter made, give notice to the mayor, or other chief magiſtrate or officer of the place where the ſaid ſoldiers ſo to be muſtered ſhall be quartered, who is hereby required to be preſent at every ſuch muſter, and give his utmoſt aſſiſtance for the diſcovering any falſe or untrue muſter there made, or offered to be made; and that every ſuch commiſſary or muſter-maſter making or taking ſuch muſter, that ſhall neglect to give ſuch notice as aforeſaid, or ſhall refuſe to take the aid and aſſiſtance of ſuch mayor, chief magiſtrate, or officer where the ſoldiers to be muſtered ſhall be quartered, ſhall forfeit the ſum of fifty pounds, and ſhall be diſcharged from his office; and no muſter roll ſhall be allowed, unleſs the ſame be ſigned by the ſaid mayor, or other chief magiſtrate or officer reſpectively; but in caſe ſuch mayor, chief magiſtrate or officer ſhall not, upon due notice given, attend ſuch muſter, or ſhall refuſe to ſign ſuch muſter-roll, without giving good and ſufficient reaſons for ſuch his refuſal, that then the commiſſary may proceed to muſter ſuch regiment, troop, or company, without incurring the ſaid penalty, and ſuch muſter-roll ſhall be allowed, though not ſigned as aforeſaid; provided that as ſoon after taking ſuch muſter as conveniently may be, oath be made by the commiſſary or muſter-maſter, before one of his Majeſty's juſtices of the peace for the county where ſuch muſter ſhall be taken, or otherwiſe before one of his Majeſty's courts of record, or before a maſter in chancery in Dublin, that ſuch notice was duly given to the ſaid mayor, chief magiſtrate, or officer as aforeſaid.

XVIII. And be it further enacted by the authority aforeſaid, That if any perſon ſhall be falſely muſtered, or offer himſelf falſely or deceitfully to be muſtered, upon proof thereof made upon oath by two witneſſes, before the next juſtice of the peace for the county where ſuch muſter ſhall be made, and upon certificate thereof in writing under the hand of the commiſſary of the muſters, or chief magiſtrates as aforeſaid, made to ſuch juſtice of the peace, the ſaid juſtice is hereby authorized and required to commit ſuch offender to the houſe of correction, there to remain for the ſpace of ten days; and if any perſon ſhall wittingly or willingly lend or furniſh any horſe to be muſtered, which ſhall not truly belong to the trooper or troop ſo muſtered, the ſaid horſe ſo falſely muſtered ſhall be forfeited to the informer, if the ſame doth belong to the perſon lending or furniſhing the ſaid horſe; or otherwiſe the perſon lending or furniſhing the ſaid horſe, ſhall forfeit the ſum of twenty pounds, upon oath made by two witneſſes before the next juſtice of the peace: which twenty pounds ſhall be levied by warrant under the hand and ſeal of the ſaid juſtce, by diſtreſs and ſale of the goods and chattels of the perſon ſo offending, rendering the overplus, if any be, to the owner; and in caſe ſuch offender ſhall not have ſufficient goods and chattels whereon diſtreſs may be made, to the value of the penalty to be recovered againſt him, or ſhall not pay ſuch penalty within four days after ſuch conviction, then, and in ſuch caſe, ſuch juſtice of the peace ſhall and may, by warrant under his hand and ſeal, either commit ſuch offender to the common gaol, there to remain without bail or mainprize, for the ſpace of three months, or cauſe ſuch offender to be publickly whipped at the diſcretion of ſuch juſtice; and the ſaid forfeiture ſhall be to ſuch perſon or perſons that ſhall give information thereof; and the ſaid informer or informers, if belonging to the ſervice, ſhall have a right to be diſcharged forthwith, if he or they ſhall demand the ſame.

XIX. And

XIX. And be it further enacted by the authority aforeſaid, That every commiſſioned officer, ſtore-keeper, or commiſſary, that ſhall embezzle or manifeſtly cauſe to be embezzled or miſapplied, or ſhall wilfully, or through neglect, ſuffer any proviſions, forage, arms, clothing, ammunition, or other military ſtores to be ſpoiled or damaged, upon proof thereof upon oath made by two witneſſes before a general court-martial, which is hereby authorized and required to adminiſter ſuch oath, ſhall be forthwith diſmiſſed his Majeſty's ſervice, and forfeit the ſum of one hundred pounds, and is hereby required to make good at his own expence, the loſs and damage thereby ſuſtained, to be aſcertained by ſuch court-martial, which ſhall have power to ſeize the goods and chattels of the perſon ſo offending, and ſell them for the payment f the ſaid one hundred pounds, and ſuch damage; and if ſufficient goods and chattels cannot be found and ſeized, then the perſon ſo offending, ſhall be committed to priſon, or the common gaol, to remain there for ſix months, without bail or mainprize, and until he ſhall pay ſuch deficiency; and after the ſaid ſum ſhall be recovered and levied, the ſame ſhall be applied and diſpoſed of as his Majeſty ſhall direct and appoint.

XX. And be it further enacted by the authority aforeſaid, That every commiſſary of the muſters, or muſter-maſter either of the land forces or marines, making or taking a muſter, do make oath before the mayor or chief magiſtrate attending the making or taking ſuch muſters as aforeſaid, if ſuch mayor or chief magiſtrate ſo attending be a juſtice of the peace, or otherwiſe before one of his Majeſty's court of record, or before a maſter in Chancery in Dublin, who is hereby authorized to adminiſter the ſame in manner following:

I A. B. *do ſwear, that I ſaw, at the time of taking a muſter of ſuch troops or companies of this regiment as lay within my preſent circuit, ſuch men or horſes (of ſuch troops or companies ſo muſtered by me as are borne, and not reſpited on the muſter-roll, for which men or horſes a ſigned certificate or certificates, are not endorſed on the back of the roll, certifying their being abſent from the muſter by reaſon of being employed on ſome other duty of the regiment, or by being ſick, in priſon, on furlough, or at graſs, or by a ſigned leave from the colonel or field officer, or officer commanding the regiment, troop, or company. I likewiſe ſwear, that I aſſiſted in examining and comparing this muſter-roll with the regimental book; that I have ſeen and examined the atteſtations of all the recruits of the periods, that I find them compleat, and believe them to be juſt and correct.*

Which oaths the ſaid commiſſary, or muſter-maſter is hereby directed to inſert, and ſubſcribe on the back of the muſter-roll by him delivered into the office of the commiſſary-general of the muſters, and as ſoon as the commiſſaries of the muſters ſhall have ſeverally compleated their circuits within twenty-one days after the ſame, they are hereby directed perſonally to appear at the office of the muſter-maſter general in Dublin, and in his preſence, or in that of his deputy, (who is hereby directed to attend) before one of his Majeſty's courts of record, or before a maſter in chancery, to make and ſubſcribe the following oath, viz.

I. A. B. *do ſwear, that at the times and places ſeverally named in the muſter-rolls taken by me of the following regiments, viz.*

I was perſonally preſent, and did at the time of taking the ſaid muſters, aſſiſt in comparing the ſeveral muſter-rolls with the regimental books of the ſeveral regiments, troops, or companies, and that I believe them juſt and correct taken before me.

A. D. 1789. Chap. 11.

Which ſaid oath is to be atteſted by the ſaid muſter-maſter general, or his deputy.

XXI. And be it further enacted by the authority aforeſaid, That if any paymaſter, agent, or clerk of any garriſon, regiment, troop, or company, ſhall wilfully detain or withhold by the ſpace of one month the pay of any officer or ſoldier, clothes, and all other juſt allowances being deducted, after ſuch pay ſhall be by him or them received, or if any officer having received his ſoldiers pay, ſhall refuſe to pay each reſpective non-commiſſioned officer and ſoldier their reſpective pay, when it ſhall become due, according to the ſeveral rates eſtabliſhed by order of government, then upon proof thereof before a court-martial as aforeſaid, to be for that purpoſe held and ſummoned, every ſuch paymaſter, agent, clerk, or officer ſo offending, ſhall be diſcharged from his employment, and ſhall forfeit to the informer upon conviction before the ſaid court one hundred pounds, to be levied as aforeſaid, and the informer, if a ſoldier, if he demands it, ſhall be, and he is hereby diſcharged from any further ſervice; any thing in this act contained to the contrary notwithſtanding.

XXII. And for the better execution thereof, and that a true and regular account may be kept and rendered by the agents of the ſeveral regiments and independent troops and companies, the ſaid agents are hereby required and directed to obſerve ſuch orders and directions as ſhall from time to time be given by his Majeſty, under his ſign manual, or by his Majeſty's chief governor or governors of this kingdom; and if any agent ſhall refuſe or neglect to obſerve and comply with ſuch orders and directions, he ſhall be diſcharged from his office, and be utterly diſabled to have or hold any ſuch office in his Majeſty's ſervice in this kingdom.

XXIII. And it is enacted, That if any officer or commiſſary ſhall muſter any perſon by a wrong name knowingly, upon conviction thereof before a general court-martial, the ſaid officer or commiſſary ſhall ſuffer ſuch penalties, and in ſuch manner as is directed and inflicted by this act upon thoſe who ſhall make falſe muſters.

XXIV. And whereas by an act paſſed in the ſixth year of the reign of Queen Anne, entitled, *An act to prevent the diſorders that may happen by the marching of ſoldiers, and providing carriages for the baggage of ſoldiers on their march*, it is amongſt other things enacted and declared, "That no officer, ſoldier, or trooper in her "Majeſty's army, nor the ſervant of any officer, nor any attendant on the train "of artillery, nor any yeoman of the guard of battle-axes, nor any officer com-"manding the ſaid yeomen, nor any ſervant of any ſuch officer, ſhall at any "time hereafter have, receive, or be allowed any quarters in any part of this "kingdom, ſave only during ſuch time as he or they ſhall be, and remain in ſome "ſeaport town, in order to be tranſported, or during ſuch time as there ſhall be "any commotion in any part of this kingdom, by reaſon of which emergency, "her Majeſty's army, or any conſiderable part thereof ſhall be commanded to "march from any part of this kingdom to another, or during ſuch time or times "as he or they ſhall be on their march as aforeſaid."

XXV. And whereas the barracks in this kingdom are not at preſent ſufficient to lodge all the forces upon its military eſtabliſhment: and whereas it may be neceſſary to ſtation part of the troops in places where there are not barracks, or not ſufficient barracks to hold them: be it enacted, and it is hereby declared and agreed by the authority aforeſaid, That it ſhall and may be lawful, notwithſtanding the ſaid recited act, to and for the conſtables and other chief officers and magiſtrates of cities, towns, villages, and other places within this kingdom, and in their default or abſence, for any one juſtice of the peace, inhabiting in or near any ſuch city, town, village, or place, and for no others, and ſuch conſtables,

and other chief magiſtrates as aforeſaid, are hereby required to quarter and billet the officers and ſoldiers in his Majeſty's ſervice in inns, livery-ſtables, ale-houſes, and the houſes of ſellers of wine by retail, to be drank in their own houſes, or places thereunto belonging; and all houſes of perſons ſelling brandy, ſtrong waters, cyder or metheglin by retail; and where there ſhall not be found ſufficient room in ſuch houſes, then in ſuch manner as has been heretofore cuſtomary; nor ſhall any more billets at any time be ordered, than there are effective ſoldiers preſent to be quartered; all which billets, when made out by ſuch chief magiſtrates or conſtables, ſhall be delivered into the hands of the commanding officer preſent; and if any conſtable or ſuch like officer or magiſtrate as aforeſaid, ſhall preſume to quarter or billet any ſuch officer or ſoldier in any houſe not within the meaning of this act, without the conſent of the owner or occupier, then ſuch owner or occupier ſhall have his or their remedy at law againſt ſuch magiſtrate or officer for the damage that ſuch owner or occupier ſhall ſuſtain thereby; and if any military officer ſhall take upon him to quarter ſoldiers otherwiſe than is limited and allowed by this act, or ſhall uſe or offer any menace or compulſion to or upon any mayors, conſtables, or other civil officers before mentioned, tending to deter or diſcourage any of them from performing any part of their duty hereby required or appointed, ſuch military officer ſhall, for every ſuch offence, being thereof convicted before any two or more of the next juſtices of the peace of the county, by the oath of two credible witneſſes, be deemed and taken to be *ipſo facto* caſhiered, and ſhall be utterly diſabled to have or hold any military employment within this kingdom: provided the ſaid conviction be affirmed at the next aſſizes or quarter ſeſſions of the peace for the ſaid county, or county of the city, and a certificate thereof tranſmitted to the judge-advocate, who is hereby obliged to certify the ſame to the next court-martial; and in caſe any perſon ſhall find himſelf aggrieved, in that ſuch conſtable, chief officer or magiſtrate, ſuch chief officer or magiſtrate not being a juſtice of the peace, has quartered or billeted in his houſe, a greater number of ſoldiers than he ought to bear in proportion to his neighbours, and ſhall complain thereof to one or more juſtice or juſtices of the peace of the diviſion, city, or liberty where ſuch ſoldiers are quartered; or in caſe ſuch chief officer or magiſtrate ſhall be a juſtice of the peace, then on complaint made to two or more juſtices of the peace, of ſuch diviſion, city, or liberty, ſuch juſtices reſpectively ſhall have, and have hereby power to relieve ſuch perſons, by ordering ſuch and ſo many of the ſoldiers to be removed and quartered upon ſuch other perſon or perſons as they ſhall ſee cauſe; and ſuch other perſon or perſons ſhall be obliged to receive ſuch ſoldiers accordingly.

XXVI. And whereas great inconvenience happens from the billeting of ſoldiers ſingly: be it therefore enacted by the authority aforeſaid, That at no time hereafter, a leſs number than two men ſhall be billeted in any one houſe, and ſuch billets may be changed once in every month if thought neceſſary by the chief magiſtrate, to prevent any burthen thereby ariſing from falling heavy on particular individuals.

XXVII. And as very great detriment and inconvenience ariſes to the ſervice from diſperſing and billeting of ſoldiers when on a march at a great diſtance from the place or places where they are meant to be quartered, and contrary to the true intent and meaning of the ſaid laſt recited act, and by reaſon of which they are placed wide of their intended route for the next day's march: be it therefore enacted by the authority aforeſaid, That at no time when troops are on a march, ſhall any of them be billeted above one mile from the place or places mentioned in the route.

A. D. 1789. Chap. 11.

XXVIII. Provided always, and be it enacted by the authority aforesaid, That if any officer shall take, or cause to be taken, or knowingly suffer to be taken, any money of any person for excusing the quartering of officers or soldiers, or any of them, in any house allowed by this act, every such officer shall be cashiered, and be incapable of serving in any military employment whatsoever.

XXIX. And whereas great inconveniencies have arisen, and may arise in such places where horse or dragoons are, or may be quartered, by the billeting of the men and their horses at different houses, and often at great distances from one another, contrary to the true intent and meaning of this act: be it therefore enacted by the authority aforesaid, That in all places where horse or dragoons shall be quartered or billeted in pursuance of this act for the future, the men and their horses shall be billeted in one and the same house, except in case of necessity, and that in no other case whatsoever there be less than one man billeted where there shall be one or two horses, nor less than two men where there shall be four horses, and so in proportion for a greater number; and in such case each man shall be billeted as near his horse as possible.

XXX. And whereas some doubts have arisen whether commanding officers of any regiment, troop, or company, may exchange any men or horses quartered in any town or place with another man or horse quartered in the same place for the benefit of the service: be it declared and enacted by the authority aforesaid, That such exchange as above mentioned, may be made by such commanding officers respectively, provided the number of men or horses do not exceed the number at that time billeted on such house or houses, and the constables, tithing-men, head-boroughs, and other chief officers and magistrates of the cities, towns, and villages, or other places where any regiment, troop, or company shall be quartered, are hereby required to billet such men and horses so exchanged accordingly.

XXXI. And be it further enacted by the authority aforesaid, That from and after the thirty-first day of March, one thousand seven hundred and eighty-nine, no paymaster-general or paymaster of the army, paymaster of the marines, secretary at war, commissary, or muster-master, or any other officer whatsoever or their under officers, shall receive any fees, or make any deductions whatsoever out of the pay of any officer or soldier in his Majesty's army, or from their agents, which shall grow due from and after the said thirty-first day of March, one thousand seven hundred and eighty-nine, other than the usual deductions for clothing, and such other necessary deductions as are now made, or shall from time to time be directed by his Majesty under his royal sign manual.

XXXII. And that the quarters of officers and soldiers in this kingdom, may hereafter be duly paid and satisfied, his Majesty's duties of excise better answered, and that the owners of houses on whom officers and soldiers shall be billeted, may be encouraged to provide proper accommodation for such officers, soldiers, and their horses: be it enacted by the authority aforesaid, That except during such times as the troops shall be on their march, or during such times as there shall be any commotion in any part of this kingdom, payment shall be made for each officer and soldier during the time he or they shall occupy such billet, at the following weekly rates, *viz.* in Dublin, for each field officer and captain, eight shillings; for each subaltern officer, seven shillings; for each serjeant of dragoons or foot, or corporal of horse, one shilling and one penny; for each trooper, dragoon, or foot soldier, six pence halfpenny: in the country, for each field officer or captain, five shillings; for each subaltern officer, three shillings and six pence: for each serjeant of dragoons or foot, or corporal of horse, one shilling; for each trooper, dragoon, or foot soldier, six pence; the payment of the officers lodgings,

to be made by the officers themſelves, in the preſent accuſtomed manner; the payment of the men's lodgings, to be made monthly by the commanding officer of each corps, in each quarter in conſequence of money ſent them for that purpoſe, by their ſeveral regimental agents; and in order to enable the agents to remit ſuch money ſuch ſums ſhall be advanced to them, as ſhall be neceſſary, for which the regiments ſhall be accountable, and which ſum ſhall be accounted for in the uſual manner.

XXXIII. And as an encouragement to provide proper and ſufficient ſtabling for the horſes ſo billeted, four pence per week ſhall be paid to the owners of ſtables for each horſe, during the time each ſhall remain in ſuch manner, and under ſuch circumſtances, as the quarters of the men are paid; and in caſe of any troop or company being ſuddenly ordered to march, and that the reſpective commanding officers are not enabled to make payment of the ſums due for the lodging of the men and horſes, every ſuch officer ſhall, before his departure, make up the account with every perſon with whom ſuch troop or company may have been quartered, and ſign a certificate thereof; which account and certificate, ſhall be tranſmitted to the agent of the regiment, that immediate payment may be procured in the accuſtomed manner.

XXXIV. And be it further enacted, That the clauſes and circumſtances of this act, ſhall, in every particular, extend to all recruiting parties whatſoever, and their recruits, of his Majeſty's land or marine forces, that may be employed on that ſervice within this kingdom; and quarters ſhall at all times upon requiſition, be granted to ſuch parties and their recruits as preſcribed by this act, they paying for the ſame at the rates before directed, notwithſtanding there may be barracks in the places where ſuch quarters are ſo demanded.

XXXV. And be it further enacted, That every non-commiſſioned officer and ſoldier, who ſhall be billeted according to the proviſions in this act, ſhall be entitled to and receive proper and ſufficient accommodation reſpectively, and alſo the uſe of kitchen utenſils, to cook and eat their victuals in their quarters.

XXXVI. And be it further enacted by the authority aforeſaid, That for the better and more regular proviſion of carriages for his Majeſty's forces in their marches, or for their arms, clothes, or accoutrements, all juſtices of the peace within their ſeveral counties, ſhires, diviſions, liberties, and precincts, being duly required thereunto by an order from the chief governor or governors of this kingdom, or the general of his Majeſty's forces, or the maſter-general of his Majeſty's ordnance, ſhall, as often as ſuch order is brought and ſhewn unto one or more of them by the quarter maſter, adjutant, or other officer, or non-commiſſioned officer of the regiment, detachment, troop, or company ſo ordered to march, iſſue out his or their warrants to the conſtables or petty conſtables of the diviſion, city, liberty, hundred, and precinct, from, through, near, or to which ſuch regiment, detachment, troop, or company ſhall be ordered to march, requiring them to make ſuch proviſion for carriages, with able men to drive the ſame, as is mentioned in the ſaid warrant, allowing them ſufficient time to do the ſame, that the neighbouring parts may not always bear the burthen; and in caſe ſufficient carriages cannot be provided within any ſuch liberty, diviſion, or precinct, then the next juſtice or juſtices of the peace of the county or diviſion, ſhall, upon ſuch order as aforeſaid, being brought or ſhewn to one or more of them, by any of the officers aforeſaid, iſſue his or their warrant to the conſtables or petty conſtables of ſuch next county, liberty, diviſion or precinct, for the purpoſes aforeſaid, to make up ſuch deficiency; and ſuch conſtables or petty conſtables ſhall order and appoint ſuch perſon or perſons, having carriages within their reſpective liberties, as they ſhall think proper to provide and furniſh ſuch carriages and men according to the warrant aforeſaid, who are hereby required to provide

A. D. 1789. Chap. 11.

and furniſh the ſame accordingly; and if any military officer or officers, for the uſe of whoſe troop or company the carriage was provided, ſhall force and conſtrain any carriage to travel more than one day's journey, except as hereafter excepted, or ſhall not diſcharge the ſame in due time for their return home, or ſhall ſuffer any ſoldier or ſervant, (except ſuch as are ſick) or any woman to ride in the carriage aforeſaid, or ſhall force any conſtable or petty conſtable by threatenings or menacing words to provide ſaddle-horſes for themſelves or ſervants, or ſhall force horſes from the owners by themſelves, ſervants, or ſoldiers, every ſuch officer, for every ſuch offence ſhall forfeit the ſum of five pounds, proof thereof being made upon oath before two of his Majeſty's juſtices of the peace of the ſame county, who are to certify the ſame to the paymaſter-general, or other reſpective paymaſter of his Majeſty's forces, who is hereby required to pay the aforeſaid ſum of five pounds, according to the order and appointment under the hands and ſeals of the aforeſaid juſtices of the peace of the ſame county, who are hereby empowered to deduct the ſame out of ſuch officer's pay; and the aforeſaid officer or officers, who by virtue of the aforeſaid warrant from the juſtices of the peace are to demand the carriage or carriages therein mentioned, of the conſtable or petty conſtable to whom the warrant is directed, is and are hereby required, before the owner of ſuch carriage ſhall be compelled to take any loading, or be forced to proceed in the march with his carriage, to pay down in hand to the owner of ſuch carriage, or his ſervant, the ſums herein after mentioned, for every mile or reputed mile they are to march, that is to ſay, for every hundred weight which the owner or owners of any wheel-carriage ſhall take as loading on ſuch wheel-carriage, the ſum of one halfpenny for every mile, or reputed mile he or they ſhall therewith march; and if any officer or perſon requiring ſuch carriages as aforeſaid, ſhall neglect or refuſe to pay to the owner of ſuch carriage, the ſums hereby appointed to be paid, he and they ſhall forfeit the ſum of forty ſhillings ſterling to the party injured, on ſuch proof, and in ſuch manner as is herein before appointed.

XXXVII. And be it further enacted, That no owner of ſuch carriage be compelled or obliged to take any loading, until the ſame ſhall be firſt duly weighed at the expence of the owner or owners of ſuch carriage, if he or they ſhall think fit, and the ſame can be done in a reaſonable time, without let or hindrance of his Majeſty's ſervice; and if any officer or other perſon requiring ſuch carriage, ſhall force or compel the owner to take any loading until the ſame ſhall be firſt duly weighed, if the ſame can be done in a reaſonable time as aforeſaid, or ſhall contrary to the will of the owner of ſuch carriage, or his ſervant, put, or permit any perſon whatever to put any greater load upon any carriage than as is herein after directed, either at the time of loading, or on the march, every ſuch officer, ſhall for every ſuch offence, forfeit the ſum of twenty ſhillings to the party injured, on ſuch proof, and in ſuch manner as is herein before appointed.

XXXVIII. And be it further enacted, That no carriage impreſſed by authority of this act, ſhall be liable or obliged to carry above ſix hundred weight; and if the owner ſhall conſent to carry above ſix hundred weight on any carriage, he ſhall be allowed and paid at the rate of one halfpenny per mile, for every hundred above the weight of ſix hundred pounds put on his carriage; and the owner or owners of ſuch carriage or carriages ſhall not be compelled or obliged to proceed with ſuch carriage or carriages under the ſum of three pence per mile or reputed mile, at the leaſt, in caſe he or they ſhall be required to carry a leſs weight on ſuch carriage or carriages than ſix hundred pounds weight for each carriage.

XXXIX. And be it further enacted, That if through the neglect of any conſtable, after notice given as aforeſaid, to provide carriages as before mentioned, the officer

officer commanding in chief shall be necessitated to halt, that then, and in such case only, it shall and may be lawful to and for said officer to take the carriages one day's march more according to the route, paying one halfpenny per mile for each hundred weight of loading as before mentioned: and the owners of such carriages, upon complaint made by them or their servant to any justice of the peace or chief magistrate next adjoining to the places where such carriages were to have been provided, shall receive, over and above the halfpenny per mile per hundred weight of loading before specified, three pence more per mile for each carriage, to be paid by the constable who made default in providing carriages; the said last sum to be levied immediately after demand and refusal, by warrant of any justice of peace or chief magistrate of the peace next adjoining; which said justice or chief magistrate is hereby required to grant the same immediately on demand, without fee or reward.

XL. And be it further enacted, That notice shall be given to the lord mayor of the city of Dublin, at least twenty-four hours before the march of any troops or companies of soldiers out of the said city, of the number of the troops or companies appointed to march; whereupon the lord mayor for the time being, shall summon a proportionable number of cars out of the licensed cars, brick cars, and other cars within this county of the said city, and so from time to time the said cars are by turns to be employed in carrying the baggage of such troops or companies at the prices, and under the regulations herein before mentioned; and it is hereby directed, that no country cars or carriages coming to the market of the said city, nor any cars or carriages coming to any of the markets of this kingdom, shall be detained or employed in carrying the baggage of the army on any pretence whatsoever.

XLI. And whereas several acts of Parliament of the sixth of Queen Anne, and the second and fifteenth of George the second, and of the eighth and nineteenth of George the third, are now in force for the providing of carriages for the baggage of soldiers on their march, be it enacted, That the several clauses contained in the said acts relative to the carriages of the army-baggage, do, from the passing of this act, cease and determine.

XLII. And be it further enacted, That the numbers of carriages to be allowed each troop or company, shall be from time to time regulated by order of government, in proportion to the establishment of such troop or company; and the sums ordered to be advanced as aforesaid, for the payment of carriage of baggage by the officer or officers respectively, shall be to them repaid by the paymaster-general, or vice-treasurer of this kingdom for the time being, without fee or reward, on oath made by such officer or officers before one of his Majesty's justices of the peace, or chief magistrate of any city or corporate town, of his or their payment of such sum or sums for carriages as aforesaid.

XLIII. And be it further enacted by the authority aforesaid, That if any high-constable, or petty-constable, shall wilfully neglect or refuse to execute such warrants of the justices of the peace, as shall be directed unto them, for providing carriages as aforesaid; or if any person or persons appointed by such constable, or petty-constable, to provide or furnish any carriage and man, shall refuse or neglect to provide the same, or any other person or persons whatsoever, shall wilfully do any act or thing whereby the execution of the said warrant shall be hindered or frustrated; every such constable or other person or persons so offending, shall for every such offence, forfeit any sum not exceeding forty shillings, nor less than twenty shillings, to the use of the poor of the parish where any such offence shall be committed; and all and every such offence and offences, shall and may be enquired of, heard, and finally determined by two of his Majesty's justices of the peace, dwelling in or near the place where such offence shall be committed,

A. D. 1789. Chap. 11.

who have hereby power to cauſe the ſaid penalty to be levied by diſtreſs and ſale of the offenders goods and chattels, rendering the overplus, if any, to the owner.

XLIV. And be it enacted by the authority aforeſaid, That if any officer, military or civil, by this act authorized to quarter ſoldiers in any houſes hereby appointed for that purpoſe, ſhall at any time, during the continuance of this act, quarter any of the wives, children, men or maid ſervants of any officer or ſoldier in any ſuch houſes, againſt the conſent of the owners, the party offending, if an officer of the army, ſhall, upon complaint and proof thereof made to the commander in chief of the army, or judge advocate, be *ipſo facto* caſhiered; and if a conſtable, tithing-man, or other civil officer, he ſhall forfeit to the party aggrieved twenty ſhillings, upon complaint and proof thereof made to the next juſtice of the peace, to be levied by warrant of ſuch juſtice, by diſtreſs and ſale of his goods, rendering the overplus to the party, after deducting reaſonable charges in taking the ſame.

XLV. And for the better preſervation of the game, in or near ſuch places where any officers or ſoldiers ſhall at any time be quartered; be it enacted by the authority aforeſaid, That if, from and after the thirty-firſt day of March, one thouſand ſeven hundred and eighty-nine, any officer or ſoldier, ſhall without leave of the lord of the manor, under his hand and ſeal, firſt had and obtained, take, kil', or deſtroy any hare, coney, pheaſant, partridge pidgeon, or any other ſort of fowls, poultry, or fiſh, or his Majeſty's game within this kingdom, and upon complaint thereof, ſhall be, upon oath of one or more credible witneſs or witneſſes, convicted before any juſtice or juſtices of the peace, who is and are hereby empowered and authorized to hear and determine the ſame, that is to ſay, every officer ſo offending, ſhall, for every ſuch offence, forfeit the ſum of five pounds, to be diſtributed amongſt the poor of the place where ſuch offence ſhall be committed; and every officer commanding in chief upon the place, for every ſuch offence committed by any ſoldier under his command, ſhall forfeit the ſum of twenty ſhillings, to be paid and diſtributed in manner aforeſaid; and if upon conviction made by the juſtices of the peace, and demand thereof alſo made by the conſtable or overſeers of the poor, ſuch officer ſhall refuſe or neglect, and not within two days pay the ſaid reſpective penalties, ſuch officer ſo refuſing or neglecting, ſhall forfeit, and he is hereby declared to have forfeited his commiſſion, and his commiſſion is hereby declared to be null and void.

XLVI. And be it further enacted by the authority aforeſaid, That every non-commiſſioned officer who ſhall be convicted at a general or regimental court martial of having embezzled or miſapplied any money, with which he may have been entruſted for the payment of the men under his command, or for enliſting men into his Majeſty's ſervice, ſhall be reduced to ſerve in the ranks as a private ſoldier, and be put under ſtoppages until the money be made good, and ſuffer ſuch corporal puniſhment, not extending to life or limb, as the court-martial ſhall think fit.

XLVII. And whereas ſeveral ſoldiers being duly liſted, do afterwards deſert, and are often found wandering, or otherwiſe abſent themſelves illegally from his Majeſty's ſervice: it is hereby further enacted, That it ſhall and may be lawful to and for the conſtable of the town or place where any perſon, who may be reaſonably ſuſpected to be ſuch a deſerter, ſhall be found, to apprehend, or cauſe him to be apprehended, and to cauſe ſuch perſon to be brought before any juſtice of the peace living in or near ſuch town or place, who hath hereby power to examine ſuch ſuſpected perſon, and if by his confeſſion, or the teſtimony of one or more witneſs or witneſſes upon oath, or by the knowledge of ſuch juſtice of the peace, it ſhall appear or be found, that ſuch ſuſpected perſon is a liſted ſoldier,

and ought to be with the troop or company to which he belongs, such justice of the peace shall forthwith cause him to be conveyed to the gaol of the county, or place where he shall be found, or the house of correction, or other publick prison in such town or place where such deserter shall be apprehended, or to the provost-martial, in case such deserter shall be apprehended within the city or liberties of Dublin, or places adjacent, and transmit an account thereof to the chief secretary to the chief governor or governors of this kingdom for the time being, to the end such person may be proceeded against according to law; and the keeper of such gaol, house of correction, or prison, shall receive the full subsistence of such deserter or deserters during the time that he or they shall continue in his custody, for the maintenance of the said deserter or deserters, but shall not be entitled to any fee or reward on account of the imprisonment of such deserter or deserters; any law, usage, or custom to the contrary notwithstanding.

XLVIII. And for the better encouragement of any person or persons to secure or apprehend such deserters as aforesaid: be it further enacted by the authority aforesaid, That such justice of the peace shall also issue his warrant in writing to the collector or collectors of his Majesty's revenue, in the district where such deserter shall be apprehended, for paying out of the revenue by him collected, into the hands of such person who shall apprehend, or cause to be apprehended, any deserter from his Majesty's service, the sum of twenty shillings for every such deserter that shall be so apprehended or committed; which sum of twenty shillings shall be satisfied by such collector or collectors to whom such warrant shall be directed and allowed upon his account.

XLIX. Provided always, That if any person shall harbour, conceal, or assist any deserter from his Majesty's service, knowing him to be such, the person so offending, shall forfeit for every such offence the sum of five pounds; or if any person shall knowingly detain, buy, or exchange, or otherwise receive any necessaries, or any arms, clothes, caps, or other furniture belonging to the king, from any soldier or deserter, or any other person upon any account or pretence whatsoever, or cause the colour of such clothes to be changed, the person so offending shall forfeit for every such offence the sum of five pounds; and upon conviction, by the oath of one or more credible witness or witnesses, before any of his Majesty's justices of the peace, the said respective penalties of five pounds, and five pounds, shall be levied by warrants under the hands of the said justice or justices of the peace, by distress and sale of the goods and chattels of the offender, one moiety of the said first mentioned penalty of five pounds to be paid to the informer by whose means such deserter shall be apprehended, and one moiety of the said last mentioned penalty of five pounds to be paid to the informer, and the residue of the said respective penalties to be paid to the officer to whom any such deserter or soldier did belong; and in case any offender, who shall be convicted as aforesaid of harbouring or assisting any such deserter or deserters, or having knowingly received any necessaries or any arms, clothes, caps, or other furniture belonging to the King, or having caused the colour of such clothes to be changed contrary to the intent of this act, shall not have sufficient goods and chattels whereon distress may be made to the value of the penalties recovered against him for such offence, or shall not pay such penalties within four days after such conviction, then, and in such case, such justice of the peace shall and may by warrant under his hand and seal, either commit such offender to the common gaol, there to remain without bail or mainprize for the space of three months, or cause such offender to be publickly whipped, at the discretion of such justice.

L. Provided always, That no commissioned officer shall break open any house to search for deserters without warrant from the justice of the peace; and that

A. D. 1789. Chap. 11.

every commiſſioned officer, who ſhall, without warrant from one or more of his Majeſty's juſtices of the peace, which ſaid warrants the ſaid juſtice or juſtices are hereby empowered to grant, forcibly enter into, or break open the dwelling-houſe or out-houſes of any perſon whatſoever, under pretence of ſearching for deſerters, ſhall upon due proof thereof forfeit the ſum of twenty pounds.

LI. And be it further enacted by the authority aforeſaid, That it ſhall and may be lawful to and for his Majeſty to form, make, and eſtabliſh articles of war, for the better government of his Majeſty's forces.

LII. And be it further enacted by the authority aforeſaid, That for bringing offenders againſt ſuch articles of war to juſtice, it ſhall and may be lawful to and for his Majeſty to empower the chief governor or governors of this kingdom to erect and conſtitute courts-martial, with power to try, hear, and determine any crimes and offences by ſuch articles of war, and to inflict penalties by ſentence or judgment of the ſame within this kingdom.

LIII. Provided always, That no perſon or perſons ſhall be adjudged to ſuffer any puniſhment extending to life or limb by the ſaid articles of war within this kingdom, except for ſuch crimes as are expreſſed to be puniſhable by this act.

LIV. Provided alſo, and be it further enacted, That if any officer or ſoldier ſhall in any of his Majeſty's dominions beyond the ſeas, or elſewhere beyond the ſeas, commit any of the offences triable by courts-martial by virtue of this act, and ſhall come or be brought into this realm before he be tried by a court-martial for ſuch offence, ſuch officer or ſoldier ſhall be tried and puniſhed for the ſame, as if the ſaid offence had been committed within this realm.

LV. Provided alſo, That no perſon or perſons being acquitted or convicted of any capital crimes, violences, or offences by the civil magiſtrate, ſhall be liable to be puniſhed by a court-martial for the ſame, otherwiſe than by caſhiering.

LVI. Provided alſo, That if any officer, non-commiſſioned officer, or ſoldier, ſhall be accuſed of any capital crime, or of any violence or offence againſt the perſon, eſtate, or property of any of his Majeſty's ſubjects, which is puniſhable by the known laws of the land, the commanding officer or officers of any regiment, troop, or company, or party, is and are hereby required to uſe his utmoſt endeavours to deliver over ſuch accuſed perſon to the civil magiſtrate; and ſhall alſo be aiding and aſſiſting to the officers of juſtice in the ſeizing and apprehending ſuch offender in order to bring him to trial; and if any ſuch commanding officer ſhall wilfully neglect or refuſe upon application made to him for that purpoſe, to deliver over any ſuch accuſed perſon to the civil magiſtrate, or to be aiding or aſſiſting to the officers of juſtice in the apprehending ſuch offenders, every ſuch officer ſo offending, and being thereof convicted before any two or more juſtices of the peace for the county where the fact is committed, by the oath of two credible witneſſes, ſhall be deemed and taken to be *ipſo facto* caſhiered, and ſhall be utterly diſabled to have or hold any civil or military office or employment within this kingdom, or in his Majeſty's ſervice; provided the ſaid conviction be affirmed at the next quarter-ſeſſions of the peace for the ſaid county, and a certificate thereof be tranſmitted to the judge advocate, who is hereby obliged to certify the ſame to the next court-martial.

LVII. Provided always, and be it enacted by the authority aforeſaid, That every preſent and future paymaſter, agent, or clerk of any garriſon, regiment, troop, or company, who is or ſhall be liable to account with any of the executors and adminiſtrators of every officer or ſoldier for any of the pay of ſuch officer or ſoldier, by him or them received, ſhall, on reaſonable demand made by ſuch executor or adminiſtrator, deliver a juſt and true account to any ſuch executor or adminiſtrator, of ſuch ſum or ſums of money as he or they ſhall have ſo reſpectively

tively received for such officer or soldier, and for which they ought so to account as aforesaid, such executor or administrator paying for the same, and shall account with such executor or administrator for the same; and that every such paymaster, agent, or clerk of any garrison, regiment, troop, or company offending herein, shall forfeit the like penalties, and to be recovered in like manner as appointed by this act, for such colonels or agents not giving due accounts of or for the pay of the said officers or soldiers, to and for such officers and soldiers themselves.

LVIII. And be it further enacted by the authority aforesaid, That if any action, bill, plaint, or suit, shall be brought against any person or persons for any act, matter, or thing to be acted or done in pursuance of this act, that it shall and may be lawful to and for all and every person and persons sued as aforesaid, to plead thereunto the general issue, that he or they are not guilty, and to give such special matter in evidence to the jury, which shall try the issue, which special matter being pleaded, had been a good and sufficient matter in law to have discharged the said defendant or defendants to the trespass or other matter laid to his or their charge; and if the verdict shall pass with the said defendant or defendants in any such action, the plaintiff or plaintiffs therein become nonsuit, or suffer any discontinuance thereof, that in every such case the justice or justices, or such other judge before whom the said matter shall be tried, shall, by force and virtue of this act, allow unto the defendant or defendants, his or their treble costs, which he or they shall have sustained by reason of their wrongful vexation in defence of the said action or suit, for which the said defendant or defendants shall have the like remedy as in other cases where costs by the laws of this realm are given to defendants.

LIX. And be it further enacted by the authority aforesaid, That every bill, plaint, action, or suit against any person or persons for any act, matter or thing to be acted or done in pursuance of this act, or against any member or minister of a court-martial in respect of any sentence of such court, or of any thing done by virtue, or in pursuance of such sentence, shall be brought in some of the courts of record at Dublin, and in no other court whatsoever.

LX. And be it enacted by the authority aforesaid, That any person or persons whatsoever who shall directly or indirectly persuade, or procure, or endeavour to persuade, or procure any soldier or soldiers in the service of his Majesty, or of his heirs or successors to desert, such person or persons so offending, and being thereof lawfully convicted, shall forfeit the sum of forty pounds, to be recovered in any of the courts of record in Dublin.

LXI. And to prevent as far as may be any unjust or fraudulent arrests that may be made upon soldiers, whereby his Majesty and the publick may be deprived of their service; it is hereby further enacted by the authority aforesaid, That no person whatsoever, who is or shall be listed, or who shall list and enter himself as a volunteer in his Majesty's service as a soldier, shall be liable to be taken out of his Majesty's service by any process or execution whatsoever, other than for some criminal matter, unless for a real debt, or other just cause of action, and unless before the taking out of such process or execution, not being for a criminal matter, the plaintiff or plaintiffs therein, or some other person or persons on his or their behalf, shall make affidavit before one or more judge or judges of the court of record, or other court out of which such process or execution shall issue, or before some person authorized to take affidavits in such courts, that to his or their knowledge the original sum justly due and owing to the plaintiff or plaintiffs from the defendant or defendants in the action or cause of action, on which such process shall issue, or the original debt for which such execution shall be issued out, amounts to twenty pounds at least, over and above all costs of suit in

the ſame action, or in any other action on which the ſame ſhall be grounded, a memorandum of which oath ſhall be marked on the back of ſuch proceſs or writ, for which memorandum or oath no fee ſhall be taken; and if any perſon ſhall nevertheleſs be arreſted contrary to the intent of this act, it ſhall and may be lawful for one or more judge or judges of ſuch court, upon complaint thereof made by the party himſelf, or by any his ſuperior officer, to examine into the ſame by the oath of the parties or otherwiſe, and by warrant under his or their hands and ſeals to diſcharge ſuch ſoldier ſo arreſted contrary to the intent of this act, without paying any fee or fees, upon due proof made before him or them, that ſuch ſoldier ſo arreſted was legally enliſted as a ſoldier in his Majeſty's ſervice, and arreſted contrary to the intent of this act; and alſo to award to the party ſo complaining ſuch coſts as ſuch judge or judges ſhall think reaſonable, for the recovery whereof he ſhall have the like remedy that the perſon who takes out the ſaid execution might have had for his coſts, or the plaintiff in the like action might have had for the recovery of his coſts in caſe judgment had been given for him with coſts againſt the defendant in the ſaid action.

LXII. And to the end that honeſt creditors who aim only at the recovery of their juſt debts due to them from perſons entered into, and liſted in his Majeſty's ſervice, may not be hindered from ſuing for the ſame, but on the contrary may be aſſiſted and forwarded in their ſuits, and inſtead of an arreſt, which may at once hurt the ſervice, and occaſion a great expence and delay to themſelves, may be enabled to proceed in a more eaſy and cheap method: be it further enacted by the authority aforeſaid, That it ſhall and may be lawful to and for any plaintiff or plaintiffs, upon notice firſt given in writing of the cauſe of action, to ſuch perſon or perſons ſo entered, or left at his or their laſt place of reſidence before ſuch liſting, to file a common appearance in any action to be brought for or upon account of any debt whatſoever, ſo as to entitle ſuch plaintiff to proceed therein to judgment and outlawry, and to have an execution thereupon, other than againſt the body or bodies of him or them ſo liſted as aforeſaid; this act or any thing herein or any former law or ſtatute to the contrary notwithſtanding.

LXIII. And be it enacted by the authority aforeſaid, That from the paſſing of this act, no ſoldier being arreſted, or confined for debt in any priſon, gaol, or other place, ſhall be entitled to any part of his pay from the day of ſuch arreſt or confinement, until the day of his return to the regiment, troop, or company to which he ſhall belong.

LXIV. And be it further enacted by the authority aforeſaid, That if any high-conſtable, conſtable, beadle, or other officer or perſon whatſoever, who by virtue or colour of this act, ſhall quarter or billet, or be employed in quartering or billeting any officers or ſoldiers, ſhall neglect or refuſe to quarter or billet ſuch officers or ſoldiers when thereunto required, in ſuch manner as is by this act directed, provided ſufficient notice be given before the arrival of ſuch troops, or ſhall receive, demand, contract, or agree for any ſum or ſums of money, or any reward whatſoever for or on account of excuſing, or in order to excuſe any perſon or perſons whatſoever from quartering or receiving into his, her, or their houſe or houſes, any ſuch officer or ſoldier; or in caſe any victualler, or any other perſon liable by this act, to have any officer or ſoldier billeted or quartered on him or her, ſhall refuſe to receive any ſuch officer or ſoldier, or ſhall refuſe to furniſh or allow ſufficient and proper accommodation, according to the intention of this act, or utenſils to cook and eat their victuals to non-commiſſioned officers and ſoldiers ſo quartered or billeted on him or her as aforeſaid, or ſhall neglect or refuſe to furniſh good and ſufficient ſtabling for each horſe ſo quartered, or billeted on him or her as aforeſaid, at the rate herein before mentioned, and ſhall be thereof

thereof convicted before one or more juſtice or juſtices of the peace of the county, city, or liberty within which ſuch offence ſhall be committed, either by his own confeſſion, or by the oath of one or more credible witneſs or witneſſes, which oath the ſaid juſtice or juſtices is and are hereby empowered to adminiſter, every ſuch high-conſtable, conſtable, beadle, or other officer or perſon ſo offending, ſhall forfeit for every ſuch offence the ſum of five pounds, or any ſum of money not exceeding five pounds, nor leſs than forty ſhillings, as the ſaid juſtice or juſtices, before whom the matter ſhall be heard, ſhall in his or their diſcretion think fit, to be levied by diſtreſs and ſale of the goods of the perſon offending, by warrant under the hand and ſeal, or hands and ſeals of ſuch juſtice or juſtices before whom ſuch offender ſhall be convicted, or of one or more of them, to be directed to any other conſtable within the county, city, or liberty, or to any of the overſeers of the poor of the pariſh where the offender ſhall dwell; which ſaid ſum of five pounds, or the ſaid ſum not exceeding five pounds, nor leſs than forty ſhillings, when levied, ſhall be applied in the firſt place in making ſuch ſatisfaction to any ſoldier for the expence he may have been put to by reaſon of his not being billeted or quartered as aforeſaid, as ſuch juſtice or juſtices ſhall order and direct, and the remainder ſhall be paid to the overſeers of the poor of the pariſh wherein the offence ſhall be committed, or to ſome one of them for the uſe of the poor of the ſaid pariſh.

LXV. And for the better preventing abuſes in quartering or billeting the ſoldiers in purſuance of this act; be it further enacted by the authority aforeſaid, That it ſhall and may be lawful to and for any one or more juſtice or juſtices of the peace within their reſpective counties, cities, or liberties, by warrant or order under his or their hand and ſeal, or hands and ſeals, at any time or times during the continuance of this act, to require and command any high-conſtable, conſtable, beadle, or other officer who ſhall quarter or billet any ſoldiers in purſuance of this act, to give an account in writing unto the ſaid juſtice or juſtices requiring the ſame, of the number of officers and ſoldiers who ſhall be quartered or billeted by them, and alſo the names of the houſe-keepers or perſons upon whom every ſuch officer or ſoldier ſhall be quartered or billeted, together with an account of the ſtreet or place where every ſuch houſe-keeper dwells, and of the ſign, if any, belonging to their houſes, to the end it may appear to the ſaid juſtice or juſtices where ſuch officers and ſoldiers are quartered or billeted, and that he or they may thereby be better enabled to prevent or puniſh all abuſes in the quartering or billeting of them.

LXVI. Provided nevertheleſs, and it is hereby declared by the authority aforeſaid, That from and after the thirty-firſt day of March, one thouſand ſeven hundred and eighty-nine, when and as often as any perſon or perſons ſhall be enliſted as a ſoldier or ſoldiers in his Majeſty's land ſervice, he and they ſhall within four days, but not ſooner than twenty-four hours after ſuch enliſting reſpectively, be carried before the next juſtice of the peace of any county, city, or place, or chief magiſtrate of any city, or town-corporate, not being an officer in the army, and before ſuch juſtice or chief magiſtrate, he or they ſhall be at liberty to declare his or their diſſent to ſuch enliſting, and upon ſuch declaration and returning the enliſting money, and alſo each perſon ſo diſſenting paying the ſum of twenty ſhillings for the charges expended or laid out upon him, ſuch perſon or perſons ſo enliſted, ſhall be forthwith diſcharged and ſet at liberty in the preſence of ſuch juſtice or chief magiſtrate; but if ſuch perſon or perſons ſhall refuſe or neglect within the ſpace of twenty-four hours to return and pay ſuch money as aforeſaid, he or they ſhall be deemed and taken to be enliſted, as if he or they had given his or their aſſent thereto before the ſaid juſtice or chief magiſtrate; or if ſuch perſon or perſons ſhall declare his or their having volun-

tarily enliſted himſelf or themſelves, then ſuch juſtice or chief magiſtrate ſhall, and he is hereby required forthwith to certify under his hand, that ſuch perſon or perſons is or are duly enliſted, ſetting forth the place of the birth, age and calling of him or them reſpectively, if known, and that the ſecond and ſixth ſections of the articles of war againſt mutiny and deſertion were read to him or them, and that he or they had taken the oath mentioned in the ſaid articles of war; and if any ſuch perſon or perſons, ſo to be certified as duly enliſted, ſhall refuſe to take the ſaid oath of fidelity before the ſaid juſtice or chief magiſtrate, it ſhall and may be lawful for ſuch officer from whom he has received ſuch money as aforeſaid, to detain or confine ſuch perſon or perſons, until he or they ſhall take the oath before required; and every military officer that ſhall act contrary hereto, or offend herein, ſhall incur the like penalty and forfeiture, as is by this act to be inflicted upon any officer for making a falſe and untrue muſter; and the penalty and forfeiture ſhall be levied and recovered in the ſame manner as any penalties or forfeitures are by this act to be levied or recovered.

LXVII. And be it further enacted by the authority aforeſaid, That if any perſon or perſons ſhall receive the enliſting money from any officer, knowing it to be ſuch, and ſhall abſcond, or refuſe to go before ſuch juſtice or chief magiſtrate, in order to declare his aſſent or diſſent as aforeſaid, ſuch perſon or perſons ſhall be deemed and taken to be enliſted to all intents and purpoſes whatſoever, and ſhall and may be proceeded againſt, as if he or they had taken the oath directed by the ſaid articles of war to be taken before ſuch juſtice or chief magiſtrate.

LXVIII. And whereas it is neceſſary that accounts of the recruiting ſervice ſhould be regularly tranſmitted: be it enacted, That every officer employed in the recruiting any regiment, troop, or company of his Majeſty's forces ſerving in and belonging to the eſtabliſhment of this kingdom, ſhall, and he is hereby directed and required every two months to make up and to tranſmit, examined and certified by his commanding officer, if reſident in Ireland, who in this caſe ſhall, and he is hereby directed and required to certify the ſame to the adjutant general of his Majeſty's forces, an abſtract of the numbers recruited during the two preceding months, and alſo to tranſmit a copy of the ſaid abſtract, together with a regular and exact account of the expences which have attended the ſaid ſervice during the two preceding months to the agent of the corps for which ſuch officer is recruiting reſpectively, and on failure herein the officer through whoſe neglect ſuch abſtract and account, or a copy thereof, ſhall not have been tranſmitted to the adjutant general, or to the agent of the corps reſpectively, ſhall be liable to be tried for ſuch neglect by a general court-martial, and if convicted ſhall be caſhiered, or ſhall ſuffer ſuch other puniſhment as by ſuch court-martial ſhall be awarded, and the commanding officer of the regiment, troop, or company in which ſuch neglect ſhall be committed, ſhall, and he is hereby directed and required to make a report thereof to his colonel, if in Ireland, who ſhall report the ſame to the commander in chief, or to the ſecretary to the chief governor or governors of this kingdom for the time being, or in his abſence to the under ſecretary for the military department, in order that the officer ſo neglecting may be brought to trial for the ſame.

LXIX. And be it enacted, That every paymaſter of a regiment, troop, or company, of his Majeſty's regular forces ſerving in and belonging to the eſtabliſhment of this kingdom, ſhall, and he is hereby directed and required to make out and tranſmit to the agent of ſuch regiment, troop, or company, an account every two months of the exact ſubſiſtence actually paid to effective officers and men, and of the broken periods ariſing from deaths, deſertions, or diſcharges of men in the courſe of the ſaid two months, and on the thirty-firſt day of March, and thirtieth

hirtieth day of September in every year, the ſaid paymaſter ſhall, and he is hereby directed and required to make up, and within three months from each of the above periods to tranſmit to the ſaid agent the following accounts, that is to ſay, an account of all the expences which have attended the recruiting ſervice of his Majeſty's regular forces for the preceding ſix months, diſtinguiſhing the ſubſiſtence of recruits, levy money, and every other article of expence under their ſeveral heads, an account of the poundage paid to the effective men in the preceding ſix months, an account of hoſpital expences, travelling expences of officers and horſes before they join the troop or regiment, and all other leſſer contingencies which are now or which his Majeſty ſhall by any future regulations under his royal ſign manual, direct to be allowed for the preceding ſix months, under their ſeveral heads, the ſaid reſpective accounts to be examined and certified by the commanding officer of each reſpective corps, who ſhall, and he is hereby directed and required to examine and certify the ſame, and on failure herein, the paymaſter, through whoſe neglect the ſaid reſpective accounts ſhall not be tranſmitted as aforeſaid, ſhall be liable to a trial for ſuch neglect, by a general court-martial, and if convicted ſhall be caſhiered, or ſhall ſuffer ſuch other puniſhment as by ſuch court-martial ſhall be awarded; and the commanding officer of the regiment, troop, or company, in which ſuch neglect ſhall be committed, ſhall, and he is hereby directed and required, to make a report thereof to his colonel, (if in Ireland) who ſhall report the ſame to the commander in chief, or to the ſecretary to the chief governor or governors of this kingdom for the time being, or in his abſence, to the under ſecretary for the military department, in order that the officers offending may be brought to trial for the ſame.

LXX. And be it enacted, That from and after the thirty-firſt day of March, one thouſand ſeven hundred and eighty-nine, the agent of every regiment, troop, and company of his Majeſty's regular forces, ſerving in, and belonging to the eſtabliſhment of this kingdom, ſhall, and they are hereby directed and required, to make up an annual account of each regiment, troop, and company for the preceding year, ending the thirty-firſt day of March, the ſaid accounts to be made up within ſix months after the expiration of the year, and in the ſaid accounts the ſeveral impreſts or monies received, including the monies received for caſt horſes ſold, and every other receipt which belongs, and ought to be brought to the credit of the publick, in the accounts of the reſpective corps, and the ſeveral diſburſements or monies paid ſhall be properly diſtinguiſhed under their ſeveral heads, of ſervice, the arrears due to the ſeveral officers, and the agency due to them upon the full pay of the commiſſioned officers, non-commiſſioned officers, and private men of the ſeveral corps, then and there to be charged, and the balance then ſtruck which is due from the publick to the ſaid regiment, troop, or company, and to tranſmit the ſame within the aforeſaid limited time, together with the proper vouchers, agreeable to the preſent ſtanding regulations, or any future regulations which his Majeſty ſhall, under his royal ſign manual, direct to the office of the ſecretary to the chief governor or governors of this kingdom for the time being, and on failure herein, or in any other of the regulations preſcribed to the ſaid agents by this act, the ſaid agent or agents ſo offending, ſhall forfeit the ſum of one hundred pounds for every offence, to be recovered by any perſon or perſons who ſhall ſue for the ſame; and the ſecretary to the chief governor or governors of this kingdom for the time being, ſhall, and he is hereby directed and required to examine and ſettle, or cauſe to be examined and ſettled, the aforeſaid annual accounts: provided always, That the ſame ſhall not extend, or be conſtrued to extend, to diſcharge any agent or agents from making up, in the courſe of the year, ſuch account or accounts as the chief governor or

A. D. 1789. Chap. 11.

governors of this kingdom, for the time being, may have occaſion for, or require; and any agent or agents refuſing obedience to ſuch requiſition or requiſitions ſhall be liable to the penalty aforeſaid.

LXXI. And in order to prevent all doubts that may ariſe in relation to puniſhing crimes and offences committed againſt a former act of Parliament for puniſhing mutiny and deſertion, and for the better payment of the army and their quarters: be it enacted by the authority aforeſaid, That all crimes and offences which have been committed againſt the ſaid act, ſhall and may, during the continuance of this preſent act, be enquired of, heard, tried, and determined, adjudged, and puniſhed before, and by the like courts, perſons, powers, authorities, ways, means, and methods, as the like crimes and offences committed againſt this act, may be enquired of, heard, tried, determined, adjudged, and puniſhed; and the proceedings of a court-martial upon any trial begun under the authority of ſuch former act, ſhall not be diſcontinued by the expiration of the ſame, but it ſhall be lawful to proceed to judgment upon ſuch trial, and to carry ſuch judgment into execution in like manner, as if the proceedings had been commenced under the authority of this act.

LXXII. Provided always, That no perſon ſhall be liable to be tried and puniſhed for any offence againſt the ſaid act, which ſhall appear to have been committed more than three years before the iſſuing of the commiſſion or warrant for ſuch trial, except only for the offence of deſertion.

LXXIII. And it is hereby enacted by the authority aforeſaid, That the officers and perſons employed, or that ſhall be employed in the ſeveral trains of artillery, be at all times ſubject to all the penalties and puniſhments mentioned in this act, and ſhall in all reſpects whatſoever, be holden to be within the intent and meaning of every part of this act, during the continuance of the ſame.

LXXIV. And whereas it may be expedient in certain caſes, and particularly in ſuch matters wherein any of his Majeſty's marine forces may be intereſted, that the officers of the marines ſhall be aſſociated with officers of the land forces for the purpoſe of holding courts-martial: be it enacted and declared, That when and as often as it may be neceſſary, it ſhall and may be lawful for officers of the ſaid land and marine forces to ſit in conjunction upon courts-martial, and to proceed upon the trial of any officer or ſoldier of the land forces in like manner, to all intents and purpoſes, as if ſuch courts-martial were compoſed of officers of the land forces only; and the officers of the land and marine forces are in ſuch caſes to take rank according to the ſeniority of their commiſſions in either ſervice.

LXXV. And be it further enacted by the authority aforeſaid, That this act ſhall be and continue in force within the realm of Ireland, from the thirty-firſt day of March, one thouſand ſeven hundred and eighty-nine, to the thirty-firſt day of May, one thouſand ſeven hundred and eighty-nine, and no longer.

CHAP.

A. D. 1789.

CHAP. XII.

An Act for granting certain Aids, Duties, and Impoſitions, to His Majeſty, His Heirs and Succeſſors, for the Time therein mentioned, and for continuing the Effect of a Treaty of Commerce and Navigation concluded between His Majeſty and the Moſt Chriſtian King.

WHEREAS by a treaty of navigation and commerce concluded between your Majeſty and the moſt chriſtian King, wines, beer, cutlery, hardware, cabinet-ware, and turnery, all works of iron, ſteel, copper and braſs, and all ſorts of cottons manufactured in the dominions of his moſt chriſtian Majeſty in Europe; alſo woollens, whether knit or wove, including hoſiery, ſadlery, gauzes; alſo millinary made up of muſlin, lawn, cambrick, or gauze, of the manufacture of France, or of any place belonging to or under the dominion of his moſt chriſtian Majeſty in Europe; alſo linens, cambricks, earthen ware, pottery, and porcelain, plate, glaſs, and glaſs ware, are to be imported into this kingdom on payment of certain duties as in the ſaid treaty is particularly ſtipulated and agreed upon: in order therefore to continue the effect of the ſaid treaty, and as a further ſupply towards the ſupport of your Majeſty's government, we your Majeſty's moſt dutiful and loyal ſubjects the commons of Ireland in Parliament aſſembled, do moſt humbly beſeech your Majeſty, that it be enacted, and be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, until the twenty-fifth day of March, one thouſand ſeven hundred and ninety inclusive, all wines and linens being the produce or manufacture of France, imported into this kingdom, and all beer, cutlery, hardware, cabinet ware, and turnery, all works of iron, ſteel, copper and braſs, and all ſorts of cottons manufactured in the dominions of his moſt chriſtian Majeſty in Europe, alſo woollens whether knit or wove, including hoſiery, ſadlery, gauzes, alſo millinary made up of muſlin, lawn, cambrick, or gauze of the manufacture of France, or of any place belonging to or under the dominion of his moſt Chriſtian Majeſty in Europe, alſo cambricks, earthen ware, pottery and porcelain, plate, glaſs, and glaſs ware, may be imported into this kingdom in any Britiſh or Iriſh built ſhip or veſſel owned, navigated, and regiſtered according to law, or in any French built ſhip or veſſel wholly owned by the ſubjects of his moſt chriſtian Majeſty, and whereof the maſter and three-fourths of the mariners at the leaſt, are alſo ſubjects of his moſt chriſtian Majeſty, from any port or place whatever in Europe belonging to or under the dominion of his moſt chriſtian Majeſty, upon due entry of ſuch goods at the cuſtom-houſe in the port or place in this kingdom, into which the ſame ſhall be reſpectively brought or imported, and on payment of the ſeveral and reſpective duties inſerted, deſcribed, and ſet forth in the ſchedule marked No. 1. hereunto annexed, previous to the unſhipping or landing of ſuch goods reſpectively, and there ſhall be raiſed, levied, collected, and paid unto your Majeſty, your heirs and ſucceſſors, on the importation of ſuch goods, wares, and merchandizes into this kingdom, during

A. D. 1789. Chap. 12.

the time aforeſaid, the ſeveral duties reſpectively ſet forth in the ſaid ſchedule hereunto annexed, any law, cuſtom, or uſage to the contrary notwithſtanding, which ſeveral duties ſhall be paid down in ready money net, without any diſcount or allowance whatſoever for prompt payment, and ſhall be in lieu of all duties payable to your Majeſty, by any law or laws now of force in this kingdom.

II. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, until the twenty-fifth day of March, one thouſand ſeven hundred and ninety, incluſive, any ſort of French wine may be imported into this kingdom in quart bottles or flaſks, either for ſale or otherwiſe; any law, cuſtom, or uſage, to the contrary notwithſtanding.

III. Provided always, That nothing in this act contained ſhall extend, or be conſtrued to extend, to permit or allow the importation of any French cambricks or lawns, otherwiſe than in ſhips or veſſels of the burden of ſixty tons or upwards, and in bales, caſes, or boxes, covered with ſackcloth or canvas, each of which bales, caſes, or boxes, ſhall contain one hundred whole pieces, or two hundred demi or half pieces of ſuch cambricks or lawns, or the importation of any French wines in bottles or flaſks, other than in packages, each of which ſhall contain at the leaſt three dozen quart bottles or flaſks, and in caſe any French cambricks or lawns, or any French wines in bottles or flaſks ſhall be imported in any other form or manner, or in any leſs quantity than as aforeſaid, the ſame ſhall be, and are hereby declared to be forfeited, and ſhall and may be ſeized by any officer or officers of the revenue.

IV. And whereas it is ſtipulated in the ſaid treaty of navigation and commerce, that all articles of the growth, produce, or manufacture of the dominions of the two ſovereigns in Europe, not included in the ſixth article of the ſaid treaty, ſhall be mutually imported on payment of duties as low as are payable on the importation of like articles from any other European nation: and whereas all ſuch articles included in the ſaid ſixth article of the ſaid treaty, ſo far as the ſame relates to this kingdom are contained in the ſchedule hereunto annexed: be it enacted, That for and upon all articles, the growth, produce, or manufacture of France, or of any place belonging to, or under the dominion of his moſt chriſtian Majeſty in Europe, not mentioned in the ſaid ſchedule, which ſhall be imported into this kingdom during the time aforeſaid, directly from France, or from any place belonging to, or under the dominion of his moſt chriſtian Majeſty in Europe, no higher duties ſhall be raiſed, levied, and paid unto your Majeſty, your heirs and ſucceſſors, than are payable on the importation of the like articles from any other foreign European nation imported into this kingdom, any law, uſage, or cuſtom to the contrary notwithſtanding.

V. Provided always, That if any of the wines mentioned in the ſaid ſchedule hereunto annexed, upon which the duties hereby granted are charged upon the importation thereof, ſhall after payment thereof, be again exported by any merchant or merchants to any place, except the Britiſh ſettlements on the coaſt of Africa, or the Britiſh plantations in America or the Weſt Indies, within three years after the importation thereof, and if due proof be firſt made by certificate from the proper officer of the due entry and payment of the ſaid duties, and that all other requiſites have been performed which are by law required to be performed for obtaining drawbacks, that then the ſeveral drawbacks upon the ſaid wines in the ſchedule hereunto annexed marked No. 2, reſpectively mentioned, ſhall without any delay, fee, or deduction, be repaid for each ton thereof, and ſo in proportion for any greater or leſs quantity, unto ſuch merchant or merchants

ſo exporting the ſame, within one month after demand thereof, any thing herein contained to the contrary notwithſtanding.

VI. And be it further enacted, That the value of ſuch goods, wares, or merchandizes, according to which the duties thereby impoſed and aſcertained, and ſet forth in the ſaid ſchedule (No. 1.) hereunto annexed, are to be anſwered, levied, collected, and paid, ſhall in all caſes to be taken to be ſo much as ſuch imported goods, wares, or merchandizes reſpectively are really worth at the port of importation, and that ſuch value and price ſhall be aſcertained by the declaration of the importer or proprietor of ſuch goods, or his known agent or factor, in manner and form following, that is to ſay.

I A. B. *do hereby declare, that the goods mentioned in this entry, and contained in the packages, (here ſpecifying the ſeveral packages, and deſcribing the ſeveral marks and numbers, as the caſe may be) are of the growth, production, or manufacture (as the caſe may be) of and that I am the importer or proprietor thereof, or that I am duly authorized by* C. D. *the importer or proprietor thereof, (as the caſe may be) and I do enter the ſame at the value of*

Witneſs my hand

Day of

(A. B.)

The above declaration ſigned the day of

in the preſence of

Which declaration ſhall be written on the warrant of the entry of ſuch goods, wares, or merchandizes, and ſhall be ſubſcribed with the name of the importer or proprietor thereof, or his known agent or factor, in the preſence of one of the principal officers of the revenue of the port of importation, who ſhall certify the ſame under his hand, and ſuch declaration ſo made and ſigned ſhall be to all intents and purpoſes whatſoever, of the ſame force and effect, and the importers or proprietors of ſuch goods, wares, or merchandizes, ſhall be in every reſpect bound by ſuch declaration, as fully and effectually as if the value of ſuch goods, wares, or merchandizes, had been as heretofore aſcertained by the oath or affirmation of ſuch importer or proprietor; and if upon view and examination thereof by the proper officers of the revenue, it ſhall appear to them that ſuch goods, wares, or merchandizes, or any of them, are not valued according to the true price or value thereof, and according to the true intent and meaning of this act, that then and in ſuch caſe it ſhall and may be lawful for the ſaid officers of your Majeſty's revenue, as ſoon as conveniently may be, and without any unneceſſary delay, to take and detain ſuch goods, wares, and merchandizes, and to cauſe the ſame to be carried and conveyed into your Majeſty's warehouſe, or otherwiſe properly ſecured at the port of importation, for the uſe and benefit of your Majeſty, and the commiſſioners of the revenue, or any three of them, are hereby reſpectively empowered to direct the collector of the port in this kingdom into which ſuch goods, wares, or merchandize may have been imported, to pay out of any money in his or their hands applicable to the ſame, to the importer or proprietor of ſuch goods, wares, or merchandize, the value thereof ſo aſcertained as aforeſaid, together with an addition of ten pounds *per centum* thereon; and alſo the duties paid on the importation of ſuch goods, but without any further allowance either on account of freight or any other charge or expence whatever, which payment the ſaid commiſſioners of your Majeſty's revenue are hereby directed to cauſe to be made within fifteen days after the goods ſhall have been ſo taken and detained.

VII. And be it further enacted, That ſuch payment ſo made to the importer or proprietor of ſuch goods, wares, or merchandize reſpectively ſhall be deemed

and taken to be in full ſatisfaction for the ſame, to all intents and purpoſes as if the ſaid goods, wares, or merchandize reſpectively had been regularly ſold; and it ſhall and may be lawful for the ſaid commiſſioners, whether the value of the goods, wares, or merchandize ſo reſpectively aſcertained as aforeſaid, together with the addition of ten pounds *per centum* thereon; and alſo of the duties paid on the importation thereof be demanded or not, to cauſe the ſaid goods, wares, or merchandize reſpectively to be fairly and publickly ſold to the beſt advantage; and in caſe there ſhall be any overplus remaining from the produce of ſuch ſale, after deducting the value ſo aſcertained as aforeſaid, together with the addition of ten pounds *per centum* thereon, and of the duties paid on the importation thereof; and alſo the charges ariſing from the warehouſing and ſale of ſuch goods, the ſaid commiſſioners ſhall and may order one moiety of ſuch overplus to be paid to the ſeveral and reſpective officers of the revenue concerned in the view and examination of ſuch goods, wares, or merchandize, as an encouragement for the faithful diſcharge of their duty, and the other moiety of ſuch overplus, together with the amount of the value of the goods ſo aſcertained as aforeſaid, with the addition of ten pounds *per centum*, and alſo of the duties paid on the importation thereof, ſhall be paid into the hands of the collector of the port within which the ſaid goods ſhall have been ſold for the uſe of your Majeſty, but in caſe it ſhall ſo happen, that the produce of ſuch ſale, after deducting the charges ariſing from the warehouſing, ſecuring, or ſale of ſuch goods, ſhall not amount to ſo much as the value of ſuch goods ſo aſcertained as aforeſaid, with the addition of ten pounds *per centum* thereon, and of the duties paid on the importation thereof, that then and in ſuch caſe the whole produce of the ſale of ſuch goods, after deducting the charges ariſing from the warehouſing, ſecuring, and ſale thereof, ſhall be paid to the collector of the port within which ſuch goods ſhall have been ſo ſold, for the uſe of your Majeſty.

VIII. And be it further enacted, That whatever money ſhall be paid into the hands of any ſuch collector on account of the produce of ſuch ſale, ſhall be by him accounted for in like manner as if ſuch money had been received by him for or on account of the duties hereby granted.

IX. And be it further enacted, That the proper officer or officers, do keep a ſeparate and diſtinct account of the ſeveral articles upon which duties are impoſed by this act, which ſhall be imported, whereon the hereditary duties are, or ſhall be changed, altered, or removed by this act, and that he or they do regularly enter what thoſe hereditary duties would have amounted to on ſuch articles ſo imported, if the ſame were to have continued payable thereon, and that ſo much money ariſing from the ſeveral aids and duties impoſed by this act, as the ſaid hereditary duties would have ſo amounted to, ſhall be regularly and duly placed to the account of your Majeſty's hereditary revenue.

X. And be it further enacted, That the ſeveral and reſpective duties, rates, and impoſitions hereby granted, ſhall be raiſed, anſwered, collected and paid unto your Majeſty, your heirs and ſucceſſors, during the time aforeſaid, in like manner, except as to bonding the ſame, or any allowance for diſcount or prompt payment; and all forfeitures hereby impoſed, ſhall be ſued for and recovered by ſuch ways, means, and methods, and by ſuch rules and directions, and with ſuch powers as are appointed, directed, and expreſſed, for raiſing, collecting, and paying duties, and ſuing for and recovering forfeitures, in and by an act made in this kingdom in the fourteenth and fifteenth years of his late Majeſty Charles the ſecond, entitled, *An act for the ſettling of the exciſe or new impoſt upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted*, or by any other law now of force relative to the revenue of exciſe in this kingdom, as fully and effectually

effectually to all intents and purpoſes, as if the ſame were particularly mentioned, ſpecified, and enacted in the body of this preſent act, with the like remedy of appeal to and for the party aggrieved, as in and by the ſaid act of exciſe, or any other law or laws now in being, relative to the duty of exciſe is provided.

XI. And be it further enacted, That the ſix pence per pound, and all other fees which ſhall or may be payable to the vice treaſurer or vice treaſurers, receiver or paymaſter-general, clerk of the pells, or any other officer or officers of this kingdom, upon iſſuing or payment of any ſum or ſums of money which ſhall or may ariſe out of, or ſhall or may be received for or on account of the ſeveral duties and aids hereby granted to your Majeſty, ſhall be applied by the ſaid vice-treaſurer or vice-treaſurers, receiver or paymaſter-general, for the uſe of your Majeſty, your heirs and ſucceſſors, in aid and addition to the duties hereby granted, and ſhall be duly accounted for by him or them.

XII. And be it further enacted, That the ſaid ſchedules herein before mentioned, and which are hereunto annexed, ſhall be deemed and taken as part of this act, to all intents and purpoſes whatſoever.

A. D. 1789. Chap. 12.

No. 1.

A SCHEDULE of the Duties to be paid on certain Goods, Wares, and Merchandize, being of the Growth, Produce, or Manufacture of the *European* Dominions of His Moſt Chriſtian Majeſty, which ſhall be imported into this Kingdom, from the Twenty-fifth Day of *March*, One thouſand ſeven hundred and eighty-nine, to the Twenty-fifth Day of *March*, One thouſand ſeven hundred and ninety inclusive, to be paid down in ready Money net, without Diſcount or Allowance, and to be in Lieu and full Satisfaction of all Duties of Cuſtoms and Exciſe payable thereon, by Virtue of any Act or Acts of Parliament heretofore made in this Kingdom.

WINES, being the produce or manufacture of the European dominions of his moſt Chriſtian Majeſty, which ſhall be imported.

		DUTY. £. s. d. 20ths.
The ton containing 252 gallons.		
If filled and imported,	Subject to aliens duty,	36 4 10 4
	Not ſubject to aliens duty,	35 0 4 4
If unfilled and imported,	Subject to aliens duty,	33 14 1 4
	Not ſubject to aliens duty,	32 12 0 12

And ſo in proportion for any greater or leſs quantity.

BEER, of the manufacture of the European dominions of his moſt Chriſtian Majeſty, imported directly from thence into this kingdom, in ſhips of the built of either country, or Britiſh built, owned and navigated according to law, for every hundred pounds of the value thereof —— —— 30 0 0

And ſo in proportion for any greater or leſs value.

——Of the manufacture of the European dominions of his moſt Chriſtian Majeſty, imported directly from thence into this kingdom, in ſhips of the built of either country, or Britiſh built, owned and navigated according to law, for and upon every thirty two gallons thereof, a further duty of —— —— 0 4 1

And ſo in proportion for any greater or leſs quantity.

CABINET WARE, TURNERY, and MUSICAL INSTRUMENTS, of the manufacture of the European dominions of his moſt Chriſtian Majeſty, imported into this kingdom directly from thence, in ſhips of the built of either country, or Britiſh

	DUTY. £. s. d.
built, owned and navigated according to law, for every one hundred pounds value thereof —— ——	10 0 0
And ſo in proportion for any greater or leſs value.	
ARTICLES made of iron and ſteel ſeparately or mixed, or worked or mounted with other ſubſtances, ſuch articles not exceeding in their value two pounds fourteen ſhillings and two pence Iriſh currency the hundred weight, being of the manufacture of the European dominions of his moſt Chriſtian Majeſty, and imported directly from thence into this kingdom, in ſhips of the built of either country, or Britiſh built, owned and navigated according to law, for every one hundred pounds of the value thereof ——	5 0 0
And ſo in proportion for any greater or leſs value.	
ARTICLES made of iron and ſteel ſeparately or mixed, or worked or mounted with other ſubſtances, and exceeding in their value two pounds fourteen ſhillings and two pence Iriſh currency the hundred weight; and all buckles, buttons, knives, or ſciſſars, and all other articles of hardware or cutlery, and all articles made of copper or braſs, ſeparately or mixed, or worked or mounted with other ſubſtances, all ſuch articles being of the manufacture of the European dominions of his moſt Chriſtian Majeſty, and imported directly from thence into this kingdom, in ſhips of the built of either country, or Britiſh built, owned and navigated according to law, for every one hundred pounds value thereof —— ——	10 0 0
And ſo in proportion for any greater or leſs value.	
MANUFACTURES of cotton, whether knit or wove, including hoſiery, being of the manufacture of the European dominions of his moſt Chriſtian Majeſty, and imported directly from thence into this kingdom, in ſhips of the built of either country, or Britiſh built, owned and navigated according to law, for every one hundred pounds value thereof —— —— ——	12 0 0
And ſo in proportion for any greater or leſs value.	
WOOLLEN MANUFACTURES of all ſorts, whether knit or wove, including hoſiery, being of the manufacture of the European dominions of his moſt Chriſtan Majeſty, and imported directly from thence into this kingdom, in ſhips of the built of either country, or Britiſh built, owned and navigated according to law, for every one hundred pounds of the value thereof ——	12 0 0
And ſo in proportion for any greater or leſs value.	
CAMBRICKS, of the manufacture of the European dominions of his moſt Chriſtian Majeſty, imported directly from thence into this kingdom, in ſhips of the built of either country, or Britiſh built, owned and navigated according to law, *viz.*	
The demi piece not exceeding ſeven yards, and three quarters of a yard in length, and not exceeding ſeven eighths of a yard in breadth, or not being above the value of two pounds fourteen ſhillings and two pence Iriſh currency ——	0 5 5
And ſo in proportion for any greater quantity.	
The demi piece of ſeven yards and three quarters in length, exceeding ſeven eighths of a yard in breadth, or being above the	

	DUTY. £.	s.	d.	20ths.
value of two pounds fourteen ſhillings and two pence Iriſh currency, for every one hundred pounds of the value of all ſuch cambricks ſo imported in demi pieces	10	0	0	
And ſo in proportion for any greater or leſs value.				
LAWNS of the manufacture of the European dominions of his moſt Chriſtian Majeſty, imported directly from thence into this kingdom, in ſhips of the built of either country, or Britiſh built, owned and navigated according to law, *viz.*				
The demi piece not exceeding ſeven yards and three quarters of a yard in length, and not exceeding one yard and one quarter of a yard in breadth, or not being above the value of two pounds fourteen ſhillings and two pence Iriſh currency —— ——	0	5	5	
And ſo in proportion for any greater quantity.				
The demi piece of ſeven yards and three quarters of a yard in length, exceeding one yard and one quarter of a yard in breadth, or being above the value of two pounds fourteen ſhillings and two pence Iriſh currency, for every one hundred pounds of the value of all ſuch lawns ſo imported in demi pieces	10	0	0	
And ſo in proportion for any greater or leſs value.				
GAUZES of all ſorts, of the manufacture of the European dominions of his moſt Chriſtian Majeſty, which ſhall be imported in ſhips of the built of either country, or Britiſh built, owned and navigated according to law, for every one hundred pounds of the value thereof	10	0	0	
And ſo in proportion for any greater or leſs value.				
PORCELAIN, EARTHEN WARE, and POTTERY, of the manufacture of the European dominions of his moſt Chriſtian Majeſty, which ſhall be imported directly from thence into this kingdom, in ſhips of the built of either country, or Britiſh built, owned and navigated according to law, for every one hundred pounds value thereof	12	0	0	
And ſo in proportion for any greater or leſs value.				
LINEN, of the manufacture of the European dominions of his moſt Chriſtian Majeſty, which ſhall be imported into this kingdom, *viz.*				
Damaſk tabling, the yard ——	0	0	10	$11\frac{11}{17}$
Damaſk towelling and napkining, the yard —	0	0	3	$19\frac{11}{17}$
Diaper tabling, the yard ——	0	0	6	$12\frac{2}{17}$
Diaper towelling and napkining, the yard	0	0	2	$4\frac{8}{17}$
Diaper napkins, the dozen ——	0	3	3	$14\frac{2}{17}$
Linen, of the manufacture of the European dominions of his moſt Chriſtian Majeſty, which ſhall be imported, not otherwiſe enumerated or deſcribed, for each ell thereof —— —— ——	0	0	4	$8\frac{4}{17}$
Sail cloth of the manufacture of the European dominions of his moſt Chriſtian Majeſty, which ſhall be imported, for every one hundred pounds value thereof	11	0	8	
And ſo in proportion for any greater or leſs value.				

	DUTY. £. s. d.	A. D. 1789. Chap. 12.
PLATE GLASS, and GLASS WARE, of the manufacture of the European dominions of his moſt Chriſtian Majeſty, which ſhall be imported directly from thence in ſhips of the built of either country, or Britiſh built, owned and navigated according to law, for every one hundred pounds of the value thereof —— —— ——	12 0 0	
And ſo in proportion for any greater or leſs value.		
SADLERY of the manufacture of the European dominions of his moſt Chriſtian Majeſty, which ſhall be imported directly from thence in ſhips of the built of either country, or Britiſh built, owned and navigated according to law, for every one hundred pounds value thereof —— ——	15 0 0	
And ſo in proportion for any greater or leſs value.		
MILLINERY made up of muſlin, lawn, cambrick, or gauze of any kind, or of any other article herein before mentioned, being of the manufacture of the European dominions of his moſt Chriſtian Majeſty, which ſhall be imported directly from thence in ſhips of the built of either country, or Britiſh built, owned and navigated according to law, for every one hundred pounds of the value thereof —— ——	12 0 0	
And ſo in proportion for any greater or leſs value.		
—— If any other article not herein before mentioned, which may be legally imported into this kingdom, ſhall be uſed in ſuch millinery, duties ſhall be paid thereon, as low as are or may be payable on the like articles imported from any other foreign European nation.		

No. 2.

A SCHEDULE of the Drawbacks upon every Ton of *French* Wine exported to any Place, except the *Britiſh* Settlements on the Coaſt of *Africa*, or the *Britiſh* Plantations in *America*, or the *Weſt Indies*, as the ſame has been imported, Filled or Unfilled, ſubject to Aliens Duty, or otherwiſe, if the ſame ſhall be regularly exported within Three Years after the Importation thereof: The ſaid Drawbacks to be in Lieu and full Satisfaction of all Drawbacks payable by any Act of Parliament heretofore made in this Kingdom.

Not having paid Aliens Duty.								Having paid Aliens Duty.							
Filled.				Unfilled.				Filled.				Unfilled.			
l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.
31	10	4	4	29	9	0	12	31	11	6	4	29	10	1	4

A. D. 1789.

CHAP. XIII.

An Act to promote the Linen and Hempen Manufacture, by encreaſing the Supply of Iriſh Flax-ſeed, and encouraging the Export of Linens and Sail Cloth, and for granting to His Majeſty, His Heirs and Succeſſors, the Duties therein mentioned.

WHEREAS the cultivation and ſaving of flax-ſeed was formerly much diſcouraged by the bounties on the importation of foreign ſeed: and whereas the premiums heretofore granted for ſowing and ſaving flax-ſeed in this kingdom, have tended much to promote a ſufficient ſupply of Iriſh flax-ſeed; be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, until the twenty-fifth day of March, one thouſand ſeven hundred and ninety incluſive, no bounty or premium ſhall be paid for or on account of any flax-ſeed or linſeed imported into this kingdom, any law to the contrary notwithſtanding; and that the ſum of ſeven thouſand two hundred and fifty pounds, ſhall be applied to encourage the growth of flax-ſeed in this kingdom, the ſaid ſum to be paid out of ſuch monies as the bounties on imported flax-ſeed were uſually paid out of, or out of all or any of the aids or duties granted this ſeſſion of Parliament; the ſame to be paid by the vice-treaſurers, receiver or receivers general, his or their deputy or deputies, to the truſtees of the hempen and linen manufactures, without any further or other warrant to be ſued for, had, or obtained in that behalf.

II. And be it further enacted, That the ſaid truſtees ſhall, and they are hereby required at ſuch time or times as ſhall appear to them moſt proper to propoſe and publiſh premiums for encouraging the growth of flax, and promoting a ſufficient ſupply of Iriſh flax-ſeed in all or any of the counties of this kingdom, and in ſuch proportions, and to be claimed under ſuch reſtrictions and regulations as they ſhall think proper.

III. Provided always, That every claim for every ſuch premium ſhall be made before, and ſhall be adjudged in manner herein-after mentioned by the ſaid truſtees on the report, upon oath, of ſuch of their officers as they ſhall appoint for that purpoſe, previous to the ſpring aſſizes in the year one thouſand ſeven hundred and ninety.

IV. And be it further enacted, That ſo ſoon as the ſaid truſtees ſhall have determined and publiſhed the proportions of money to be diſtributed in each county for ſuch premiums, they ſhall give notice thereof to ſuch of their officers as they ſhall appoint for that purpoſe, who are hereby required to poſt, or cauſe to be poſted, a copy of ſuch notice, ſpecifying in ſuch notice the time and place of payment on the door of the county court-houſe, within twelve days after he ſhall have received the ſame.

V. And be it further enacted, That it ſhall and may be lawful for the ſaid truſtees, and they are hereby required to appoint one of their inſpectors, or ſome other proper perſon to attend at the time and place ſo ſpecified, and there to remain a ſufficient time for the purpoſe of paying the ſaid premiums.

A. D. 1789. Chap. 13.

VI. And be it further enacted, That it ſhall and may be lawful for every perſon appointed by the ſaid truſtees to pay the ſaid premiums, whether he be inſpector or other perſon, to have, receive, and keep to his own uſe as a reward for his trouble and attendance, the ſum of ſix pence for every twenty ſhillings which he ſhall pay to any perſon for premiums adjudged as aforeſaid.

VII. And be it further enacted, That every inſpector, or other perſon appointed to pay the ſaid premiums, having received ſuch money as aforeſaid, ſhall pay upon demand, without any other fee or reward than as aforeſaid, to every perſon to whom any premiums ſhall be adjudged, the full amount of the premiums ſo adjudged to him, her, or them, deducting thereout ſuch part thereof as ſhall be directed by the ſaid truſtees for the payment of ſurveyors or inſpectors, every which deduction ſhall be paid for the ſurvey or inſpection by ſuch perſon in manner required by the ſaid truſtees; and every ſuch inſpector or other perſon ſhall enter all payments by him made, and monies by him received, in a book to be by him kept for that purpoſe, and ſhall at the ſummer aſſizes lay before the grand jury, his account of all ſuch monies received and paid by him, verified by affidavit, to be by him ſworn before one of the judges of aſſize for ſuch county, and ſhall ſend or deliver a duplicate thereof, verified in like manner to the ſecretary, or other chief officer of the ſaid truſtees within one month after ſuch aſſizes.

VIII. And be it enacted, That all ſums of money heretofore iſſued to the treaſurers of any counties, and which remain in their hands after payment of all claims adjudged by the reſpective grand juries, or majority of perſons who compoſe the ſame, and after payment of all ſuch fees and deductions as aforeſaid, and likewiſe all ſums of money which ſhall or may be iſſued to them or to inſpectors, or any other perſon or perſons for payment of claims to be adjudged at any enſuing aſſizes, and which ſhall remain in their hands after payment of all claims ſo adjudged, and of all ſuch fees and deductions as aforeſaid, ſhall and may be applied for encouraging the growth of flax-ſeed in this kingdom, in ſuch manner as the ſaid truſtees ſhall direct from time to time, and ſhall be paid upon demand by every ſuch treaſurer, inſpector, or other perſon, to the order of the ſaid truſtees, without fee or reward.

IX. Provided always, That if any ſuch treaſurer ſhall be required by the ſaid truſtees to pay any ſuch remaining ſum or ſums, or any part thereof to encourage the growth of flax-ſeed within the county, whereof he is treaſurer, he ſhall and may deduct, and take and receive to his own uſe for his trouble and expence therein, a ſum after the rate of ſix pence for each pound which he ſhall ſo pay, and no more.

X. And be it further enacted, That if any inſpector or other perſon ſhall omit to poſt on the door of the county court-houſe ſuch notice as aforeſaid, within twelve days after he ſhall have received the ſame, or ſhall omit to ſend the ſecretary or other chief officer of the ſaid truſtees, a copy of the entries hereby directed within the time herein before appointed, or if any inſpector or other perſon ſhall omit to verify by affidavit his account, or to lay his account in manner aforeſaid before the grand jury, or to ſend or deliver a duplicate thereof, verified in like manner to the ſaid ſecretary or other chief officer of the ſaid truſtees as herein before directed, every ſuch inſpector or other perſon ſhall for every ſuch offence reſpectively forfeit the ſum of forty pounds, to be recovered by civil bill in a court of proper juriſdiction, by any perſon who ſhall ſue for the ſame.

XI. And be it further enacted, That if any ſuch inſpector, or other perſon, ſhall refuſe to pay upon demand to any perſon to whom any ſuch premium ſhall be adjudged, the full amount of ſuch premium, having money applicable thereto in his hands, making ſuch deductions only as aforeſaid, or ſhall neglect or refuſe

to

to pay ſuch deductions upon demand for any ſuch ſurvey or inſpection which the ſaid truſtees ſhall order, or ſhall neglect or refuſe to pay upon demand, to the order of the ſaid truſtees, without fee or reward, all ſuch ſums as ſhall or may remain in his hands after payment of, or retaining in his hands a ſum ſufficient for the payment of all claims adjudged as aforeſaid, he ſhall upon being legally convicted thereof, forfeit the ſum of forty pounds for every ſuch offence to the party injured, to be recovered by civil bill as aforeſaid.

XII. Provided always, and be it further enacted, That if any inſpector or other perſon ſo appointed, ſhall have reaſon to believe that any claim has been fraudulently made, it ſhall and may be lawful for him to refuſe paying the ſame, until he ſhall receive further orders thereupon from the ſaid truſtees.

XIII. And whereas the encouraging by bounties on export, various branches of the linen and hempen manufactures will tend to promote and enlarge the ſame: be it further enacted, That every perſon who ſhall export out of this kingdom to Africa, America, Spain, Portugal, Gibraltar, or the Iſland of Minorca, at any time or times between the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, and the twenty-fifth day of March, one thouſand ſeven hundred and ninety inclusive, any Iriſh buckram, or filleting of the breadth of twenty-five inches or more, or any Iriſh linen of the like breadth, either plain, printed, painted, ſtained, or dyed, or any painted, printed, ſtained, or dyed Iriſh callico, or cotton, or cotton mixed with linen of the like breadth, ſhall receive without fee or deduction the bounties following, that is to ſay, for every yard thereof, which in its plain ſtate, or before its being printed, painted, ſtained, or dyed, ſhall be under the value of five pence, a bounty of one halfpenny, and for every yard thereof, which in its plain ſtate, and before its being printed, painted, ſtained, or dyed, ſhall be of the value of five pence, and under the value of ſix pence halfpenny, a bounty of one penny; and for every yard thereof, which in its plain ſtate, and before its being printed, ſtained, or dyed, ſhall be of the value of ſix pence halfpenny, and under the value of one ſhilling and ſeven pence halfpenny, a bounty of one penny halfpenny.

XIV. And be it further enacted, That every perſon or perſons who ſhall export to any of the ſaid places during the time aforeſaid, any Iriſh chequed or ſtriped linen of the breadth of twenty-five inches or more, not exceeding one ſhilling and ſeven pence halfpenny, nor being under ſeven pence the yard in value, or any Iriſh made diaper, huckaback, ſheeting, or linen upwards of one yard in breadth, and not exceeding one ſhilling and ſeven pence halfpenny the ſquare yard in value, ſhall receive without fee or deduction a bounty of one halfpenny for every yard of ſuch chequed or ſtriped linen, and a bounty of one penny halfpenny for every ſquare yard of ſuch diaper, huckaback, or linen upwards of a yard in breadth, and ſo in proportion for any quantity exceeding a ſquare yard.

XV. Provided always, That all Iriſh kentings, and all other fabricks made of linen or hempen yarn only, ſhall be deemed and conſidered as Iriſh linens within the meaning of this act.

XVI. And provided alſo, That where any of the aforeſaid linens ſhall not be of the breadth of twenty-five inches, they ſhall be entitled to, and receive bounty after the rates aforeſaid for every nine hundred ſquare inches of ſuch linen, deeming nine hundred ſquare inches, equal to one yard of twenty-five inches breadth or upwards.

XVII. And be it further enacted, That every perſon who ſhall export to any place, except Great Britain and France, and the French dominions in Europe, during the time aforeſaid, any Iriſh made ſail-cloth or canvas fit for, or made

A. D. 1789. Chap. 13.

into ſails by way of merchandize, ſhall receive without fee or deduction a bounty of ſix-pence halfpenny for every three ells thereof.

XVIII. Provided always, That the exporter of ſuch ſail-cloth or canvas ſhall, before he receives the ſaid bounty, make oath, or if a known quaker make affirmation, which oath or affirmation the proper officer of the revenue at the port where the ſame ſhall be ſhipped is hereby empowered to adminiſter, that ſuch ſail-cloth or canvas was made in Ireland, and is actually exported, or ſhipped to be exported, without any intention to be relanded in any part of Great Britain, Ireland, or the Iſle of Man, and that no former reward or bounty on export has been paid for the ſame by virtue of this act, or any act heretofore paſſed.

XIX. Provided alſo, That the exporter or ſeller for exportation of ſuch plain Iriſh linens, Iriſh chequed or ſtriped linen, and Iriſh huckabacks, diapers, ſheetings, and other ſpecies of linens upwards of a yard in breadth, and of ſuch printed, painted, ſtained, or dyed Iriſh linens, callicoes, cottons, or cottons mixed with linen, ſhall in his entry expreſs the quantity thereof, and the value excluſive of all printing, painting, ſtaining, or dying, and likewiſe endorſe on the cocket granted upon ſuch entry the true quantity and value as aforeſaid, of the linens or other goods intended to be ſhipped, and ſhall before he receives ſuch bounty produce a certificate from the ſearcher or other proper officer appointed to ſee the ſame ſhipped, verifying the ſhipping thereof, and likewiſe give ſufficient ſecurity to the collector or other chief officer of the port in the penalty of double the value as aforeſaid of the goods intended to be exported, and of one hundred pounds more; which ſecurity every ſuch collector or other officer is hereby empowered and required to take by bond payable to his Majeſty, his heirs and ſucceſſors, conditioned, that ſuch linens, diapers, huckabacks, ſheeting, or other ſpecies of linens, callicoes, or cottons, or cottons mixed, ſo ſhipped or intended to be ſhipped, or any part thereof ſhall not be relanded or brought on ſhore again in any port or part of Great Britain, Ireland, or the Iſle of Man, and ſhall alſo before he receives any ſuch bounty make oath, or if a known quaker make affirmation, which oath or affirmation the ſaid officer is hereby empowered to adminiſter, of the value as aforeſaid of ſuch linens, callicoes, cottons, or cottons mixed, and that the ſame were made in Ireland.

XX. And for the better credit of the ſaid manufactures, and to prevent frauds in obtaining bounties thereon: be it further enacted, That if the aforeſaid truſtees ſhall appoint any perſon or perſons at any of the ports in this kingdom, to inſpect linens intended to be exported on bounty, and ſhall give notice thereof in writing to the commiſſioners of his Majeſty's revenue, no bounty ſhall be paid after ſuch notice at any port at which ſuch perſon or perſons ſhall be appointed to inſpect, unleſs it ſhall appear to the ſurveyor or other officer at the port by ſome ſeal or mark affixed to each package of linens by ſuch perſon or perſons in manner herein after mentioned, that he has examined the ſame, nor unleſs it ſhall alſo appear by the certificate of ſuch perſon or perſons, that ſuch linens are of good, ſound and merchantable quality.

XXI. And in order to prevent abuſes in obtaining the ſaid bounty: be it further enacted, That it ſhall and may be lawful to and for any ſurveyor, or other proper officer of the revenue, after the entry of any linens or other goods, as being entitled to the ſaid bounty, and before or after the ſhipping thereof, to open and ſtrictly examine any bale, truſs, cheſt, or other package, to ſee if the goods are duly entered and endorſed on the cocket; and if on ſuch examination the ſame ſhall be found to be duly entered and endorſed, the officer ſhall at his own charge cauſe the ſame to be repacked, which charge ſhall be allowed to the ſaid officer by the commiſſioners of the revenue, if they ſhall think it reaſonable.

XXII. And

XXII. And be it further enacted, That if upon view and examination by the proper officers of the revenue, it ſhall appear, that all or any piece or pieces of linen, chequed or ſtriped linen, printed, painted, ſtained, or dyed linen, callico, cotton, or cotton mixed, which ſhall be entered for exportation, as entitled to the bounty hereby granted, is or are of greater value than one ſhilling and ſeven pence halfpenny per yard, excluſive of any value ariſing from its being painted, printed, ſtained or dyed, or that any piece or pieces of diaper, huckabacks, ſheeting, or other ſpecies of linen upwards of one yard in breadth, which ſhall be entered for exportation, as entitled to the bounty hereby granted, is or are of greater value than one ſhilling and ſeven pence halfpenny the ſquare yard, that then and in every ſuch caſe, the exporter, or ſeller of ſuch linen for exportation, ſhall, upon demand made in writing by the ſurveyor of the port where ſuch goods and merchandizes are entered, deliver or cauſe to be delivered, ſo many pieces of ſuch linen as ſhall be demanded by the ſaid officer, into his Majeſty's warehouſe at the port of exportation, for the uſe and benefit of the crown; and upon ſuch delivery, the ſurveyor of ſuch port, with the privity of the collector or other chief officer, ſhall out of any money in the hands of ſuch collector applicable thereto, pay to ſuch exporter, or ſeller for exportation, the value of one ſhilling and eight pence halfpenny per yard; and alſo if the ſame be printed, painted, ſtained, or dyed, the full value, coſt and expence of ſuch printing, painting, ſtaining, or dying, taking a receipt for the ſame from ſuch exporter or ſeller for exportation, in full ſatisfaction for the ſaid goods, as if they had been regularly ſold; and the commiſſioners of the revenue ſhall cauſe ſuch goods to be fairly and publickly ſold to the beſt advantage, and out of the produce thereof, the money ſo paid or advanced as aforeſaid, ſhall be repaid to ſuch collector, to be replaced to the account of your Majeſty's revenue, and if any overplus ſhall remain after defraying the expences of ſuch ſale, and the neceſſary charges incident thereto, one moiety of ſuch overplus ſhall be paid into the receipt of your Majeſty's exchequer, towards defraying the expences of your Majeſty's government, and the other moiety to the proper officers who ſhall have ſearched and examined ſuch linens.

XXIII. And be it further enacted, That if any perſon or perſons ſhall enter for exportation, any linen, callico, cotton, or cotton mixed, at any value, excluſive of the value of its being printed, painted, ſtained, or dyed, not exceeding the value of one ſhilling and ſeven pence halfpenny per yard, or any diaper, huckaback, ſheeting, or other linen upwards of one yard in breadth, at any value as aforeſaid, not exceeding one ſhilling and ſeven pence halfpenny per ſquare yard, and which upon the view and examination of the proper officer of the revenue ſhall be thought to be of greater value before its being printed, painted, ſtained, or dyed, than one ſhilling and ſeven pence halfpenny per yard or ſquare yard reſpectively, and ſhall on demand made in writing by the ſurveyor or other officer of the port where ſuch linen is entered for exportation, refuſe to deliver, or cauſe to be delivered, all or any of the pieces of ſuch linen, diaper, huckaback, or ſheeting, into your Majeſty's warehouſe at ſuch port, for the uſe and benefit of the crown, and to receive from the ſaid officers of the revenue at the ſaid port, the value of one ſhilling and eight pence halfpenny per yard, or ſquare yard reſpectively for ſuch linen, together with the value, coſt, or expence of printing, dying, painting, or ſtaining the ſame, as the ſame may be, in full ſatisfaction for the ſame, or if the proper officers of the revenue ſhall upon view and examination, find any ſuch linen which ſhall be entered for exportation at the value of ſix pence halfpenny per yard, or above that value, not exceeding one ſhilling and ſeven pence halfpenny per yard to be under the value as aforeſaid, of ſix pence halfpenny per yard, or which ſhall be entered at the value of five pence per yard,

yard, or above that value, and not amounting to the value of ſix pence halfpenny per yard, to be under the value as aforeſaid of five pence per yard, or if any ſuch linen ſhall be leſs in quantity than ſhall be expreſſed in the ſaid endorſement on the ſaid entry or cocket, or ſhall not be of the breadth of twenty-five inches at leaſt, or of the breadth of one yard if ſo entered, or if the ſame ſhall be entered and endorſed under a wrong denomination, whereby the ſaid bounty, or any part thereof, might have been fraudulently obtained, that then and in every ſuch caſe, all ſuch linen, callico, cotton, or cotton mixed, which ſhall be ſo refuſed to be delivered, or that ſhall be under the value as aforeſaid of ſix pence halfpenny per yard; or five pence per yard reſpectively, or ſhall appear to be in leſs quantity than expreſſed in ſuch endorſement, or be under the breadth of twenty-five inches, or one yard reſpectively, or entered and endorſed under a wrong denomination, and alſo all the goods contained in all and every package or packages endorſed on the ſaid entry or cocket, ſhall be forfeited, together with ſuch package or packages, and ſhall and may be ſeized by any officer or officers of the revenue, and the owner or merchant ſhall not be entitled to receive any bounty for ſuch goods.

XXIV. And to prevent linen of bad quality, or fraudulently made up from being exported: be it further enacted, That after notice given as aforeſaid, to the ſaid commiſſioners, no bounty ſhall be paid on any ſuch linen, callico, cotton, cotton mixed, diaper, or huckaback which ſhall be exported as aforeſaid out of any port where any inſpector or other perſon ſhall be appointed, unleſs ſuch inſpector or other perſon to be appointed as aforeſaid by the truſtees of the linen and hempen manufacture, ſhall by ſome ſeal or mark affixed to each package thereof, certify his having examined the ſame, or ſhall, in the preſence of the ſurveyor or other officer of the revenue, examine the ſame, and affix his ſeal or mark thereto.

XXV. And be it further enacted, That if any plain, chequed, or ſtriped Iriſh linen, or ſtained, painted, printed, or dyed Iriſh linen, callico, cotton, or cotton mixed, diaper, huckabacks, ſheeting, or ſail-cloth, or canvas, for which the bounty ſhall have been given or claimed, ſhall be re-landed in Great Britain, Ireland, or the Iſle of Man, the ſame ſhall be forfeited, and every perſon concerned in bringing back or re-landing the ſame, ſhall forfeit one ſhilling for every yard or ſquare yard of ſuch linen, callico, cotton, or cotton mixed reſpectively, and two ſhillings for every ell of ſuch canvas or ſail-cloth, ſo brought back or re-landed.

XXVI. And be it further enacted, That the ſaid ſeveral bounties ſhall be paid out of all or any of the monies ariſing from all or any of the duties granted this ſeſſion of Parliament applicable thereto, in the hands of the collector of the port where ſuch goods ſhall be ſhipped for exportation; and if there ſhall not be money ſufficient in his hands, then out of ſuch monies applicable thereto, as ſhall be in the hands of the collector of the port of Dublin, or any other collector, whom the commiſſioners of your Majeſty's revenue ſhall from time to time direct.

XXVII. And be it further enacted, That the ſaid bounties ſhall be paid on demand without fee or reward, to the exporter or ſeller for exportation, ſubject to the ſeveral regulations herein contained.

XXVIII. And in order to make a proviſion towards payment of the ſaid bounties on linens and other goods exported, and for the further ſupport of your Majeſty's government: be it enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, until the twenty-fifth day of March, one thouſand ſeven hundred and ninety inclusive, there ſhall be raiſed, levied, collected, and paid to your Majeſty, your heirs and ſucceſſors, in ready money

money net, an additional impoſt or duty after the rate of five pounds *per centum* on the produce or amount of the duties on all teas and wines imported during the time aforeſaid, except wines of the growth of Portugal or Madeira, and of France, or the French dominions in Europe, and Spaniſh and Canary wine, and wine of all other the dominions of Spain, and on the produce and amount of the cuſtoms inwards, import exciſe, additional and other duties which ſhall be due and payable to your Majeſty, your heirs and ſucceſſors, during the time aforeſaid, and which ſhall be collected in this kingdom for and upon any goods or merchandizes imported into the ſame, except tobacco, hops, ſugars, and the ſeveral goods or merchandizes of the product or manufacture of the Britiſh colonies in America or the Weſt Indies, or the Britiſh ſettlements on the coaſt of Africa, whereon any duties are impoſed or altered this ſeſſion of Parliament; the ſaid additional impoſt or duty of five pounds *per centum* to be paid upon the groſs amount of the ſaid cuſtoms and import exciſe, without any diſcount or allowance being made therefrom, except the following articles, being of the growth, produce, or manufacture of France, or the French dominions in Europe, viz. beer, hardware, cutlery, cabinet ware, and turnery, manufactures of iron, ſteel, copper and braſs, cottons, woollen, knit and wove hoſiery, cambricks, and lawns, linens made of flax or hemp, ſadlery, gauzes, millinary made of muſlin, lawn, cambrick, or gauze, porcelain, earthen ware, and pottery, glaſs, and glaſs ware.

XXIX. And be it further enacted, That all and every the ſeveral and reſpective duties and rates hereby granted, ſhall be raiſed, anſwered, collected and paid unto your Majeſty, your heirs and ſucceſſors, during the time aforeſaid, in like manner, and by ſuch ways and means, and methods, except as to bonding the ſame, or any allowance for diſcount or prompt payment, and all and ſingular the penalties aforeſaid, not herein before otherwiſe particularly provided for, ſhall be ſued for, raiſed and collected by ſuch rules and directions, and under ſuch penalties and forfeitures, and with ſuch powers as are appointed, directed, and expreſſed in and by an act made in this kingdom in the fourteenth and fifteenth years of his late Majeſty Charles the ſecond, entitled, *An act for ſettling of the exciſe and new impoſt upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted*, or by any other law now of force, relative to the revenue of exciſe in this kingdom, as fully and effectually to all intents and purpoſes, as if the ſame were particularly mentioned, ſpecified, and enacted in this preſent act, with like remedy of appeal to and for the party aggrieved, as in and by the ſaid act of exciſe, or any other law or laws now in being, relative to the duty of exciſe is provided.

XXX. And be it further enacted, That neither the ſix pence per pound, nor any other fee ſhall be payable to, nor be deducted or received by the vice-treaſurer or vice-treaſurers, receiver, or paymaſter general, clerk of the pells, or any other officer or officers of this kingdom, for or on account of the iſſuing or payment of any ſum or ſums of money ariſing by, or which ſhall be received for or on account of the aids hereby granted to your Majeſty, or of any payment to be made in purſuance thereof.

A. D. 1789.

CHAP. XIV.

An Act for granting certain Duties upon Licenſes, to be taken out by the ſeveral Perſons therein mentioned.

WE your Majeſty's moſt dutiful and loyal ſubjects the commons of Ireland, towards raiſing the neceſſary ſupplies to defray the expences of your Majeſty's government, have reſolved to grant unto your Majeſty the ſeveral rates and duties upon licenſes herein after mentioned: be it therefore enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That every perſon manufacturing candles or ſoap for ſale, and every perſon ſelling or manufacturing paper hangings for ſale within this kingdom, at any time between the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, and the twenty-fifth day of March, one thouſand ſeven hundred and ninety inclusive, ſhall take out a licenſe from the commiſſioners of your Majeſty's revenue, or from the collector of the diſtrict in which he or ſhe ſhall reſide, and ſhall pay for the ſame a duty of twenty ſhillings, and every perſon ſelling tea or groceries by retail in any city or town corporate within this kingdom, at any time during the time aforeſaid, ſhall take out a licenſe in manner aforeſaid, and ſhall pay for the ſame a duty of twenty ſhillings; and every perſon ſelling tea or groceries by retail, within the time aforeſaid, in any part of this kingdom, not being a city or town corporate, ſhall take out a licenſe in like manner, and ſhall pay for the ſame a duty of ten ſhillings; and every perſon ſelling or making any gold or ſilver plate for ſale, and every perſon who ſhall keep a tan yard, or tan pit, or ſhall tan leather for ſale within this kingdom, at any time during the time aforeſaid, ſhall take out a licenſe in manner aforeſaid, and ſhall pay for the ſame a duty of twenty ſhillings; and every factor or perſon, not being a diſtiller, or licenſed as a retailer, ſelling home-made ſpirits in this kingdom, at any time during the time aforeſaid, ſhall take out a licenſe in manner aforeſaid, and pay for the ſame a duty of forty ſhillings, and every perſon who ſhall keep any coffee-houſe, at any time during the time aforeſaid, ſhall take out a licenſe in manner aforeſaid, and pay for the ſame the ſum of forty ſhillings; for each of which licenſes there ſhall be taken by ſuch collectors for their uſe, a fee after the rate of one ſhilling in the pound, according to the duty payable to your Majeſty on ſuch licenſe or licenſes, and no more, any law or uſage to the contrary notwithſtanding; which ſaid rates and duties ſhall be collected and raiſed by ſuch perſon and perſons, and in ſuch manner, and by ſuch ways and means as the duty payable for licenſes to keep ale-houſes, is raiſed and collected, by virtue of an act made in this kingdom, in the thirty-third year of the reign of his late Majeſty George the ſecond, entitled, *An act for better regulating the collection of his Majeſty's revenue, and for preventing of frauds therein, and for repealing an act made the laſt ſeſſion of parliament*, entitled, *An act for continuing and amending ſeveral laws heretofore made relating to his Majeſty's revenue, and for the more effectual preventing of frauds in his Majeſty's cuſtoms and exciſe, and the ſeveral acts and ſtatutes, which are mentioned in the ſaid act, and continued thereby*, as fully to all intents and purpoſes, as if the proviſions in the ſaid act for that purpoſe were particularly mentioned, and expreſſed and enacted again in the body of this preſent act.

II. And

II. And be it further enacted, That all and every the perſon and perſons aforeſaid, ſhall take out ſuch reſpective licenſes before he, ſhe, or they ſhall reſpectively manufacture, ſell, or keep for ſale as aforeſaid, any of the aforeſaid reſpective articles or things, and that every perſon who ſhall during the time aforeſaid, make, ſell, or keep for ſale as aforeſaid, or expoſe to ſale any of the ſaid reſpective articles and things contrary to the true intent and meaning hereof, without taking out ſuch licenſe reſpectively as aforeſaid, ſhall for every ſuch offence forfeit the ſum of twenty pounds.

III. Provided always, and be it enacted, That perſons in partnerſhip, and carrying on trade or buſineſs in one houſe or ſhop only, ſhall not be obliged to take out more than one licenſe; and that no one licenſe which ſhall be granted by virtue of this act, ſhall authorize and empower any perſon or perſons to whom the ſame ſhall be granted, to make or manufacture, or ſell or keep for ſale as aforeſaid, any of the articles or things herein before mentioned in any other houſe or place than the houſe or place wherein he, ſhe, or they reſpectively did make or manufacture, or ſell or keep the ſaid reſpective articles or things at the time of granting ſuch licenſe, to be mentioned in ſuch licenſe.

IV. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, every perſon hereby required to take out a licenſe as aforeſaid, ſhall have, or cauſe to be painted on a board, with letters publickly viſible and legible, at leaſt an inch long, in white upon a black ground, or in black on a white ground, his, her, or their name and ſurname reſpectively, at full length, as alſo the names of the ſeveral articles which they ſhall be ſo licenſed to manufacture or ſell reſpectively, and that he, ſhe, or they are licenſed reſpectively to ſell the ſame, which board ſhall be affixed on ſome conſpicuous place on the outſide of the front of his, her, or their houſe reſpectively, not more than three feet diſtant from the top of the ſhop door or ſtreet door of ſuch houſe, and ſuch perſon or perſons reſpectively, ſhall preſerve and keep up the ſame during the time he, ſhe, or they ſhall reſpectively continue to ſell ſuch articles, or any of them as aforeſaid, or in default thereof, ſhall forfeit reſpectively the ſum of ten pounds.

V. And be it enacted, That from the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, to the twenty-fifth day of March, one thouſand ſeven hundred and ninety inclufive, no perſon or perſons whatſoever ſhall ſell, or tap out by retail, any cyder within this kingdom, without having taken out a licenſe from the ſaid commiſſioners or collectors reſpectively for that purpoſe, for each of which licenſes there ſhall be paid a duty of twenty ſhillings.

VI. And be it enacted, That during the time aforeſaid, it ſhall and may be lawful to and for the chief commiſſioners of your Majeſty's exciſe, or any one of them, and the collectors of your Majeſty's exciſe, in their reſpective diſtricts, from time to time, to iſſue and grant ſuch licenſes for the ſelling and tapping out cyder by retail, and that for every ſuch licenſe to be granted, the ſum of one ſhilling and one penny, and no more, ſhall be paid or demanded as a fee for the ſame, and if any perſon or perſons ſhall, during the time aforeſaid, ſell or tap out cyder by retail without ſuch licenſe a aforeſaid, every ſuch perſon ſo offending, ſhall for every time he or ſhe ſhall ſo offend, forfeit and pay the ſum of five pounds.

VII. And be it further enacted, That all and every the fines, penalties, and forfeitures inflicted by this act, ſhall and may be ſued for, recovered, levied, and applied in ſuch manner and form, and by ſuch ways and means, and with ſuch powers and authorities as are preſcribed and appointed in and by an act of Parliament made in the fourteenth and fifteenth years of the reign of his late Majeſty Charles the ſecond, entitled, *An act for the ſettling of the exciſe and new im-*

A. D. 1789. Chap. 14.

poſt upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted, or by any other law or laws relating to his Majeſty's revenue, as fully and effectually to all intents, conſtructions, and purpoſes, as if the ſame were particularly mentioned, and expreſſed, and re-enacted by this act, with the like remedy of appeal to and for the party or parties who ſhall think him or themſelves aggrieved or injured, as in and by the ſaid act of exciſe is provided.

VIII. And be it further enacted, That the ſix pence per pound, and all other fees which ſhall or may be payable to the vice-treaſurer or vice-treaſurers, receiver or paymaſter-general, clerk of the pells, or any other officer or officers of this kingdom, upon iſſuing or payment of any ſum or ſums of money which ſhall or may ariſe out of, or ſhall or may be received for or on account of the ſeveral duties and aids hereby granted to your Majeſty, ſhall be applied by the ſaid vice-treaſurer or vice-treaſurers, receiver, or paymaſter-general, for the uſe of your Majeſty, your heirs and ſucceſſors, in aid and addition to the duties hereby granted, and ſhall be duly accounted for by him or them.

IX. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, until the twenty-fifth day of March, one thouſand ſeven hundred and ninety inclusive, there ſhall be anſwered and paid to your Majeſty, your heirs and ſucceſſors, by all perſons hawking about trees, ſhrubs, and plants for ſale within the city of Dublin, or five miles thereof, and by all perſons ſelling or expoſing to ſale within the ſaid city, or five miles thereof, in any ſtand, ſtall, ſhed, booth, or other place not being a part of, or in his or her dwelling, any new or old books, maps, prints, pamphlets, charts or drawings, and alſo by all perſons who ſhall ſell, or expoſe to ſale within the ſaid city, or five miles thereof, any glaſs bottles, not being reſpectively the makers or importers thereof, and not ſelling wines, ſpirits, beer or ale, and alſo by all perſons who ſhall ſell, or expoſe to ſale, within the ſaid city or five miles thereof, old cloths in any ſtall, ſhed, booth, ſhop, or other place, a further duty of forty ſhillings, and alſo by every perſon carrying on the buſineſs of a pawn-broker within the ſaid city, or five miles thereof, a duty of ten pounds, and alſo by every perſon ſelling ſpirits by retail in the city of Dublin, or five miles thereof, a duty of ten ſhillings over and above all other duties heretofore payable by any former act or acts, which ſeveral laſt mentioned duties ſhall be levied by ſuch perſons, and by ſuch ways and means, and under ſuch rules and directions, powers and authorities as are enacted by an act paſſed in the laſt ſeſſion of Parliament, entitled, *An act for rendering more effectual an act paſſed in the twenty-ſixth year of the reign of his preſent Majeſty King George the third,* entitled, *An act for the better execution of the law within the city of Dublin, and certain parts adjacent thereto, and for quieting and protecting poſſeſſions within this kingdom, for the more expeditious tranſportation of felons, for reviving, continuing, and amending certain ſtatutes therein mentioned, and for repealing an act paſſed in the ſeventeenth and eighteenth years of the reign of his preſent Majeſty,* entitled, *An act for improving the police of the city of Dublin,* and for other purpoſes, as fully to all intents and purpoſes, as if the ſeveral proviſions therein contained were re-enacted in this act, unleſs the ſame ſhall be otherwiſe provided by Parliament.

CHAP.

CHAP. XV.

An Act for granting unto His Majeſty, His Heirs and Succeſſors, certain Duties upon Carriages.

WE your Majeſty's moſt dutiful and loyal ſubjects the commons of Ireland in Parliament aſſembled, towards raiſing the neceſſary ſupplies to defray the expences of your Majeſty's government, have reſolved to grant unto your Majeſty the ſeveral rates and duties herein after mentioned: be it therefore enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That for and upon every coach, chariot, berlin, calaſh, or chaiſe with four wheels, which any perſon ſhall keep in his or her poſſeſſion, at any time between the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, and the twenty-fifth day of March, one thouſand ſeven hundred and ninety, there ſhall be raiſed, collected, and paid to your Majeſty a duty of four pounds, and for and upon all chaiſes with two wheels only, which any perſon ſhall ſo keep in his, her, or their poſſeſſion, a duty of fifteen ſhillings.

II. Provided always, That nothing in this act contained, ſhall extend to, or be conſtrued to extend, to charge any ſtage coach, or hackney coach, or hackney chaiſe, or any coach, chaiſe, or other carriage kept by the maker for ſale, or any cabriolet, or garden chair.

III. And be it further enacted, That every perſon who ſhall keep any hackney coach, or hackney chaiſe, or any coach or chaiſe for hire, except within the city of Dublin, and the liberties thereof, at any time between the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, and the twenty-fifth day of March, one thouſand ſeven hundred and ninety, ſhall take out a licenſe to keep the ſame, from the commiſſioners of his Majeſty's revenue, or from the collector of the diſtrict in which ſuch perſon ſhall reſide, for which he or ſhe ſhall pay a fee of one ſhilling, and no more; and if any perſon ſhall keep any ſuch coach or chaiſe within the time aforeſaid, without having taken out ſuch licenſe as aforeſaid, he or ſhe ſhall be ſubject to the duties hereby granted, notwithſtanding ſuch coaches or chaiſes may have been uſed for hire.

IV. And be it further enacted, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, every perſon hereby required to take out a licenſe as aforeſaid, ſhall have, or cauſe to be painted on a board, with letters publickly viſible and legible, at leaſt an inch long, in white upon a black ground, or in black upon a white ground, his, her, or their name and ſurname reſpectively, at full length, *licenſed to keep coaches and chaiſes for hire*, which board ſhall be affixed on ſome conſpicuous place on the outſide of the front of his, her, or their houſe reſpectively, not more than three feet diſtant from the top of the ſhop door, or ſtreet door of ſuch houſe, and ſuch perſon or perſons reſpectively ſhall preſerve and keep up the ſame during the time he or ſhe ſhall reſpectively continue to keep ſuch carriage or carriages as aforeſaid, or in default thereof ſhall forfeit reſpectively the ſum of ten pounds.

V. And to prevent frauds by perſons who, in order to evade the duties upon carriages with four wheels and two wheels make uſe of a carriage or carriages,

A. D. 1789. Chap. 15.

with wheels of ſuch ſmall dimenſions as are properly ſuited to cabriolets or garden chairs intended only for pleaſure, giving the name of cabriolets or garden chairs to ſuch carriages ſo uſed upon journies or otherwiſe: be it enacted, That no carriage whatſoever, whether with four wheels, or with two wheels, ſhall be deemed a cabriolet or garden chair, or be exempted from any duty as ſuch, in caſe the ſame ſhall be uſed by any perſon not paying duty for one or more carriage or carriages with four wheels, or in caſe the ſame ſhall be uſed upon any publick or high road at the diſtance of more than three miles from the houſe or demeſne of the perſon to whom the ſame ſhall belong, unleſs for the purpoſe of ſending ſuch carriage home to the proprietor thereof, when it ſhall have been firſt purchaſed, or for the purpoſe of ſending the ſame to be repaired, or returning therefrom, when it ſhall have been repaired, and that no carriage be deemed a cabriolet or garden chair within the meaning of this or any other law in this kingdom, if any of the wheels thereof ſhall be of a diameter exceeding four feet: any thing herein before contained to the contrary notwithſtanding.

VI. And be it further enacted, That for the better collecting the ſaid duty chargeable upon every perſon who ſhall keep any carriage with four wheels, or carriage with two wheels, except as before excepted, every perſon who at any time from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, ſhall have or keep any coach, chariot, berlin, calaſh, or chaiſe with four wheels, or chaiſe with two wheels, except as before excepted, and in reſpect whereof he or ſhe ſhall be chargeable with the ſaid duties, ſhall within fourteen days after the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, or within fourteen days after he or ſhe ſhall have or keep any ſuch coach, chariot, berlin, calaſh, or chaiſe with four wheels, or chaiſe with two wheels, by writing under his or her hand, certify to the collector of exciſe in ſome one of the diſtricts wherein he or ſhe ſhall reſide, and likewiſe to the examinator of hearth-money in Dublin, mentioning to him in ſuch writing the name and diſtrict of the collector to whom he or ſhe hath ſo certified, a true account of every ſuch coach, chariot, berlin, calaſh, and chaiſe with four wheels, or chaiſe with two wheels, which he or ſhe ſhall have, or except as before excepted, with the name of the place and pariſh of his or her reſidence or abode at the time of giving ſuch certificate; which ſaid certificate ſhall be kept by the reſpective collectors of the ſeveral diſtricts of this kingdom for the time being, and ſhall be alſo entered or regiſtered in an alphabetical book to be by them reſpectively kept for that purpoſe, and a copy of ſuch entry ſigned by ſuch collector or his clerk, ſhall be delivered, if required, without fee or reward, to the perſon delivering ſuch certificate, and a number ſhall be entered on each certificate ſo regiſtered, and the examinator of hearth-money ſhall, on demand without fee or reward, give an acknowledgment under his hand to every perſon who ſhall certify any carriage or carriages to him, that ſuch carriage or carriages hath, or have been certified, which certificate ſhall be evidence of ſuch carriage or carriages having being certified as aforeſaid, and the ſaid examinator ſhall once in every three months, tranſmit to each collector a liſt of all perſons reſiding in ſuch collector's diſtrict, who ſhall have certified their ſaid carriages to him within the ſaid three months, which liſts ſhall be preſerved by ſuch collectors, and every perſon who ſhall have paid the duties hereby impoſed, may reſort to ſuch liſt, and the ſame ſhall be evidence on any information on this act, that ſuch perſon hath duly certified his, or her carriage to the ſaid examinator, and the ſaid collectors reſpectively ſhall under their hands on or before the twenty-fifth day of March, one thouſand ſeven hundred and ninety, give a true liſt of all coaches, chariots, berlins, calaſhes, and chaiſes with four wheels, and chaiſes with two wheels, from time to time returned to them reſpectively in ſuch certificates, with

the names of the perſons and places of their abode reſpectively mentioned in ſuch reſpective certificates to the perſon who for the time being ſhall be appointed by the commiſſioners of your Majeſty's revenue of cuſtoms and exciſe, or any three of them, to collect and receive the ſaid duties; and that ſuch perſons as ſhall be appointed by the ſaid commiſſioners, or any three of them, to collect and receive the ſaid duties on coaches, chariots, berlins, calaſhes, and chaiſes with four wheels, and chaiſes with two wheels, ſhall have full power and authority to levy, collect, and receive the ſame within the diſtrict wherein ſuch certificate ſhall be entered, in the ſame manner as your Majeſty's revenue ariſing from fire-hearths, is now by law levied, collected, and received, and ſhall reſpectively ſign and deliver acquittances without fee or reward for the ſame, and ſhall keep duplicates thereof in a book to be kept for that purpoſe, in the ſame manner as acquittances are given and kept for the duty of fire-hearths, and ſhall reſpectively return the book containing the duplicates of ſuch acquittances to ſuch perſon and perſons at the ſame time, and to be diſpoſed of in the ſame manner as books containing the duplicates of acquittances for the ſaid duty of fire-hearths are returned, and that the duties aforeſaid ſhall be paid in the reſpective diſtricts wherein the ſaid carriages ſhall be entered or regiſtered reſpectively, and in no other.

VII. And be it further enacted, That every coach-maker, or other perſon making carriages for ſale in this kingdom, ſhall within ten days after he or ſhe ſhall ſell and deliver any coach, chariot, berlin, calaſh or chaiſe, with four wheels, or two wheels, certify to the collector of exciſe in the diſtrict where ſuch coach-maker ſhall reſide, the kind of carriage he or ſhe has ſo ſold, and whether with four or two wheels, and the name of the perſon to whom he or ſhe has ſold the ſame, together with the place of reſidence of ſaid perſon, in caſe he or ſhe knows the ſame; and that if any perſon or perſons ſhall have or keep any coach, chariot, berlin, calaſh, or chaiſe, with four wheels, or chaiſe with two wheels, chargeable with the ſaid duties, or any of them, by virtue of this act, which ſhall not be certified by him or them in manner as aforeſaid, that then, and in ſuch caſe, every ſuch perſon and perſons ſo having or keeping ſuch coach, chariot, berlin, calaſh, or chaiſe, with four wheels, or chaiſe with two wheels, not certified as aforeſaid, or if any coach-maker, or perſon making carriages for ſale, ſhall omit to give ſuch certificate as aforeſaid, every ſuch perſon or perſons, coach-maker, or other perſon making carriages for ſale, ſhall for every ſuch neglect forfeit reſpectively the ſum of twenty pounds, which ſaid penalties reſpectively, may be recovered by information in the exciſe office of the diſtrict of Dublin, or of the diſtrict in which ſuch perſon ſhall dwell, at the option of the informer or perſon proſecuting ſuch information.

VIII. Provided always, That nothing herein contained ſhall ſubject any perſon to any penalty, for not certifying his or her carriage or carriages, in purſuance of this act, who hath already certified ſuch carriage or carriages, in purſuance of any former act, requiring ſuch carriages to be regiſtered in the manner herein preſcribed.

IX. Provided nevertheleſs, That every perſon, except as before excepted, having in his, her, or their keeping or poſſeſſion, any coach, chariot, berlin, calaſh, or chaiſe with four wheels, or chaiſe with two wheels, belonging to another, ſhall be charged for every ſuch coach, chariot, berlin, calaſh, or chaiſe with four wheels, or chaiſe with two wheels, with the ſaid duty or duties impoſed by this act, in the ſame manner as the owner, or proprietor thereof is or ought to be charged or chargeable for the ſame by this act.

X. And for the more eaſy collection of the duties payable to his Majeſty upon coaches, chariots, berlins, calaſhes or chaiſes; be it enacted, That if any perſon

A. D. 1789. Chap. 15.

ſubject to any duty to his Majeſty in reſpect of any coach, chariot, berlin, calaſh, or chaiſe, in his or her poſſeſſion, ſhall not within one month after notice in writing in the name of the officer empowered to collect ſuch duties, being given to ſuch perſon, or left at the uſual place of abode of ſuch perſon, with his wife, or with his or her child or ſervant above the age of ſixteen years, requiring him or her to pay ſuch duty, pay the ſame to ſuch officer, every ſuch perſon for every ſuch neglect ſhall forfeit twenty pounds, provided that at leaſt ſeven days before the time ſuch notice ſhall have been ſo given or left, ſuch officer ſhall have demanded the ſaid duties from the perſon ſubject to pay the ſame, or from his wife, or his or her child or ſervant, above the age of ſixteen years at the place of abode of the perſon ſubject to pay the ſame.

XI. And be it further enacted, That the perſon or perſons, who, for the time being ſhall be authorized and empowered to collect and levy the ſaid duty or duties, or any of them, on coaches, chariots, berlins, calaſhes, and chaiſes, ſhall pay the ſame to the collectors of the ſeveral diſtricts where the ſaid duty ſhall be collected and raiſed, and that the ſaid collectors ſhall keep ſeparate and diſtinct accounts thereof and pay the ſame into your Majeſty's treaſury, in like manner as other monies received by them for the uſe of your Majeſty.

XII. Provided always, That nothing in this act ſhall extend, or be conſtrued to extend, to charge any perſon or perſons with the ſaid additional duties of ten ſhillings chargeable upon chaiſes with two wheels, nor to oblige ſuch perſon or perſons to make any entry of any chaiſe with two wheels, who ſhall keep and certify to the collectors of exciſe, and examinator of hearth-money in manner above-mentioned, any coach, chariot, berlin, calaſh, or chaiſe with four wheels.

XIII. And be it further enacted, That the ſum of five thouſand pounds ſhall be paid out of the firſt produce of the ſaid duties on carriages to the corporation for paving the ſtreets of Dublin, to be by them expended in paving, lighting, and cleanſing the ſaid ſtreets, without any further or other warrant to be obtained in that behalf.

XIV. And whereas by an act of Parliament paſſed in the third year of the reign of his late Majeſty George the ſecond, entitled, *An act for the encouragement of tillage and better employment of the poor, and alſo for more effectually putting in execution, an act*, entitled, *An act to encourage the draining and improving of bogs and unprofitable low grounds, and for eaſing and diſpatching the inland carriage and conveyance of goods from one part to another within this kingdom, and alſo for laying ſeveral duties upon coaches, berlins, chariots, calaſhes, chaiſes and chairs, and upon cards and dice, and upon wrought and manufactured gold and ſilver plate, imported into or made in Ireland, for the purpoſes therein mentioned; and alſo for repealing the duties payable upon the exportation of wool, bay yarn, and woollen yarn, out of this kingdom for England, the ſeveral duties on coaches, chariots, berlins, calaſhes, chaiſes, and chairs therein mentioned*, were granted for the term of twenty-one years, and were continued by ſeveral ſubſequent acts to the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſix: and whereas by an act paſſed in the twenty-ſixth year of the reign of your Majeſty, entitled, *An act for continuing the encouragement given by former acts of parliament for promoting and carrying on inland navigations in this kingdom*, the ſaid duties were continued for the ſpace of twenty-one years, from the twenty-fifth day of March, one thouſand ſeven hundred and eighty-ſix, to be applied in ſuch manner as ſhould thereafter be directed by Parliament: be it enacted, That ſo much of the ſaid act as continues the ſaid duties on coaches, chariots, berlins, calaſhes, chaiſes, and chairs, from the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, until the twenty-fifth day of March, one thouſand ſeven hundred and ninety, be and the ſame is hereby repealed.

XV. And

A. D. 1789.

XV. And be it further enacted, That in lieu of the ſaid duties hereby diſcontinued as aforeſaid, the ſum of two thouſand ſix hundred and thirty-five pounds ſhall be paid out of the produce of the ſaid duties hereby granted, and applied in ſuch manner as the ſaid duties hereby diſcontinued as aforeſaid were to be paid and applied.

XVI. And be it further enacted, That all and every the fines, penalties, and forfeitures inflicted by this act, ſhall and may be ſued for, recovered, levied, and applied in ſuch manner and form, and by ſuch ways and means, and with ſuch powers and authorities as are preſcribed, directed, and appointed, in and by an act of Parliament made in the fourteenth and fifteenth years of the reign of Charles the ſecond, entitled, *An act for ſettling of the exciſe or new impoſt upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted*, as fully and effectually to all intents, conſtructions, and purpoſes, as if the ſame were particularly mentioned and expreſſed, and re-enacted in the body of this preſent act, with the like remedy of appeal to and for the party and parties who ſhall think him, her, or themſelves aggrieved or injured, as in and by the ſaid act of exciſe, or any other law or laws now in being relating to the duties of exciſe is provided.

XVII. And be it further enacted, That neither the ſix pence per pound, nor any other fee ſhall be payable to, or be deducted, or received by the vice-treaſurers, receiver or paymaſter general, clerk of the pells, or any other officer or officers of this kingdom for their own uſe, for or on account of the iſſuing or payment of any ſum or ſums of money ariſing by, or which ſhall be received for or on account of the aids hereby granted to your Majeſty, or of any payment to be made in purſuance of this act, but that the ſame, ſave and except only on the ſaid ſum of two thouſand ſix hundred and thirty-five pounds granted as aforeſaid in lieu of the ſaid duties hereby diſcontinued, ſhall be received, and duly accounted for to your Majeſty, your heirs and ſucceſſors.

CHAP. XVI.

An Act for Licenſing Hawkers and Pedlars, Petty Chapmen, and other Perſons.

FOR the better ſupport of your Majeſty's government, and towards defraying the expences of the ſame in this kingdom: we the commons of Ireland in Parliament aſſembled, have reſolved to grant unto your Majeſty the ſeveral rates and duties herein after mentioned: be it therefore enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That from and after the twenty-fifth day of March, one thouſand ſeven hundred and eighty nine, until the twenty-fifth day of March, one thouſand ſeven hundred and ninety inclusive, there ſhall be anſwered and paid to your Majeſty, your heirs and ſucceſſors, by every hawker, pedlar, petty chapman, or other trading perſon going from town to town, or from place to place, or fairs, marts or markets, and travelling either on foot, or with horſe or horſes, aſs or aſſes, mule or mules, or other beaſt or beaſts of burthen, or otherwiſe, in this kingdom (except as herein after mentioned) or otherwiſe carrying to ſell, or expoſing to ſale any goods, wares, or merchandizes whatſoever (except as herein after

A. D. 1789. Chap. 16.

mentioned) and all travelling tinkers, ſmiths, and caſters of iron and metal, and all perſons hawking about tea, or coffee for ſale, a duty of forty ſhillings; and that every ſuch perſon ſo travelling with any horſe or horſes, aſs or aſſes, mule or mules, or other beaſt or beaſts, bearing or drawing burthen, during the time aforeſaid, ſhall pay the ſum of forty ſhillings for each horſe, aſs, mule, or other beaſt, bearing or drawing burthen, he or ſhe ſhall ſo travel with, or cauſe to be uſed for the purpoſe of carrying or drawing his, her, or their goods, wares, or merchandizes, over and above the ſaid firſt mentioned duty of forty ſhillings; which ſaid rates and duties ſhall be collected by ſuch perſon and perſons, and in ſuch manner, and by ſuch ways and means, as the duty payable for licenſes to keep ale-houſes, is raiſed and collected by virtue of an act made in this kingdom in the thirty-third year of the reign of his late Majeſty King George the ſecond, entitled, *An act for regulating the collection of his Majeſty's revenue, and for preventing of frauds therein, and for repealing an act made the laſt ſeſſion of Parliament*, entitled, *An act for continuing and amending ſeveral laws heretofore made relating to his Majeſty's revenue, and for the more effectual preventing of frauds in his Majeſty's cuſtoms and exciſe, and the ſeveral acts and ſtatutes which are mentioned in the ſaid act and continued thereby*, as fully to all intents and purpoſes as if the proviſions in the ſaid act for that purpoſe were particularly mentioned and expreſſed, and enacted again in this act.

II. And be it enacted, That every hawker, pedlar, petty chapman, and other perſon or perſons as aforeſaid, ſhall before he or ſhe ſhall hawk, trade, or travel as aforeſaid, deliver, or cauſe to be delivered to the collector of exciſe of the diſtrict where he or ſhe ſhall reſide or dwell, a note in writing under his or her hand, or under the hand of ſome perſon by him or her authorized in that behalf, how or in what manner he or ſhe intends to hawk, travel, and trade, whether on foot, or with one or more horſe or horſes, aſs or aſſes, mule or mules, or other beaſt or beaſts, bearing or drawing burthen, and thereupon a licenſe or licenſes ſhall be granted by ſuch collector unto him or her for his or her ſo hawking, travelling, and trading, for which he or ſhe ſhall thereupon pay or cauſe to be paid for ſuch licenſe unto ſuch collector the duty herein before directed to be payable for the ſame, which licenſe ſhall be in force until the twenty-fifth day of March, one thouſand ſeven hundred and ninety, and no longer.

III. And be it enacted, That it ſhall and may be lawful to and for the ſaid collectors in the ſeveral diſtricts in this kingdom reſpectively, and they are hereby reſpectively directed, appointed and required, upon the receipt of the duty herein before mentioned, to grant one or more licenſe or licenſes, under their reſpective hands, to every hawker, pedlar, petty chapman, or other perſon paying ſuch duty as aforeſaid, according to the terms and directions of this act, and the ſaid collectors are hereby required to inſert in ſuch licenſes as they ſhall ſo iſſue or grant, the ages, places of abode, and particular deſcription of the perſon to whom ſuch licenſe ſhall be granted purſuant to this act, and to number each licenſe, and keep particular entries of ſuch deſcriptions and licenſes, for each of which licenſes there ſhall be taken by ſuch collectors for their own uſe, the ſum of one ſhilling and no more, unleſs ſuch hawker, pedlar, or petty chapman, ſhall travel with horſe, aſs, mule, or other beaſt bearing or drawing burthen, and in that caſe there ſhall be paid to ſuch collectors for their own uſe, for each of ſuch licenſes for horſes, aſſes, mules, or other beaſts of burthen, the ſum of two ſhillings and no more, over and above the duties aforeſaid, any law or uſage to the contrary notwithſtanding; and that the ſaid collectors ſhall keep ſeparate and diſtinct accounts of the duties hereby granted, and pay the money ariſing there-

from into the receipt of your Majeſty's exchequer, in like manner as other monies received by them for the uſe of your Majeſty.

IV. And be it enacted, That the ſaid collectors ſhall be accountable to your Majeſty for the duties hereby granted, and ſhall be ſubject to the like penalties for not rendering a true account thereof, and not paying the ſame in manner before mentioned, as they are and ſtand liable unto for not rendering a true account of other monies received by them for the uſe of your Majeſty.

V. And be it enacted, That if any perſon or perſons whatſoever ſhall forge or counterfeit, or cauſe to be forged or counterfeited, any licenſe for any of the purpoſes aforeſaid, or travel with ſuch forged or counterfeit licenſe, knowing the ſame to be forged or counterfeited, ſuch perſon ſhall forfeit the ſum of fifty pounds, one moiety thereof to your Majeſty, and the other moiety to him who ſhall proſecute or ſue for the ſame, to be recovered by action of debt, bill, plaint, or information, in any of your Majeſty's courts of record at Dublin, in which no eſſoign, protection, or wager of law, or more than one imparlance, ſhall be allowed, and that ſuch perſon ſhall be ſubject to ſuch other pains and penalties as may be inflicted on perſons for forgery.

VI. And be it enacted, That all goods, wares, and merchandizes, which ſhall be carried, ſold, or expoſed to ſale by any hawker, pedlar, or petty chapman, or other trading perſon, in reſpect whereof, or of any of them, he or ſhe ſhall be ſubject to the duty aforeſaid, and for ſelling of which he, ſhe, or they ſhall not have his, her, or their licenſe for ſo trading as aforeſaid, ready to produce, or ſhall not upon demand of any officer of your Majeſty's revenue produce ſuch licenſe, ſhall be forfeited, and ſhall and may be ſeized by any ſuch officer; and that if any ſuch hawker, pedlar, petty chapman, or other perſon, from and after the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, be found trading as aforeſaid, or ſelling or expoſing to ſale, or carrying to ſell, any goods, wares, or merchandizes, without, or contrary to, or not warranted by ſuch licenſe or licenſes, ſuch perſon ſhall for every ſuch offence forfeit the ſum of five pounds; and that if any ſuch perſon ſo trading, upon demand made by any revenue officer, or by any juſtice of the peace, mayor, conſtable, or other officer of the peace of any county, city, town corporate, or borough, where he or ſhe ſhall ſo trade, ſhall not produce and ſhew immediately unto ſuch perſon or perſons as aforeſaid ſo demanding the ſame, his or her licenſe or licenſes for ſo trading, that then every ſuch perſon ſhall forfeit the ſum of forty ſhillings, to be levied by diſtreſs and ſale of the offenders goods by warrant under the hand and ſeal of any juſtice of the peace, the ſame to be paid to the informer, and for non-payment thereof, ſuch offender ſhall be committed to the common gaol, or houſe of correction for any time not exceeding three weeks, nor leſs than ten days.

VII. And be it enacted, That if any conſtable ſhall upon demand, refuſe, or upon his own view, neglect to be aiding and aſſiſting in the execution of this act, every ſuch conſtable being thereof convicted by oath of one or more credible witneſs or witneſſes, before any juſtice of the peace for the county, or place where ſuch offence ſhall be commited, ſhall forfeit for every ſuch offence, the ſum of forty ſhillings, to be levied by diſtreſs and ſale of the offenders goods by warrant under the hand and ſeal of ſuch juſtice, the ſame to be paid to the perſon who ſhall proſecute for the ſame, and in default of payment thereof, ſuch offender ſhall be committed to the common gaol or houſe of correction, for any time not exceeding three weeks, nor leſs than ten days.

VIII. Provided always, and be it enacted, That this act, or any thing herein contained, ſhall not extend to prohibit any perſon or perſons, other than and except travelling tinkers, who are workers, manufacturers or makers of any goods

A. D. 1789. Chap. 16.

or wares within this kingdom, or his or their wife or wives, apprentice or apprentices, from carrying abroad, expoſing to ſale, and ſelling any of the ſaid goods or wares made or manufactured by him or them, his or their wife or wives, apprentice or apprentices, journeyman or journeymen, and no other, in any public fairs, markets, or elſewhere, or any cooper, glazier, plumber, or harneſs-maker, from going about in order to exerciſe their proper trades, or from carrying with him or them neceſſary materials for exerciſing the ſame, ſo as ſuch perſon or perſons ſhall not at the ſame time carry any other thing for ſale, nor to ſubject any perſon or perſons who ſhall carry raw manufactured or unmanufactured wool, woollen or worſted goods, from one part of the kingdom to another, or expoſe the ſame to ſale in any fair, market, or other place in this kingdom, to any of the duties or penalties herein before mentioned, ſo as ſuch perſon or perſons ſhall not at the ſame time carry or expoſe to ſale any other goods, wares, or merchandizes, except the laſt mentioned goods reſpectively, nor to prohibit or reſtrain any perſon or perſons from ſelling or expoſing to ſale in any place or places whatſoever, any flax, tow, hemp, flaxen yarn, hempen yarn, ticken, plain, ſtriped, chequered, painted, or ſtained linens, buckrams, canvas, cottons, or cotton and linen mixed, ſo as ſuch wool, woollen or worſted goods, flax, tow, hemp, yarn, tickens, linen, buckram, canvas, cottons, or cotton and linen mixed, be of the growth or manufacture of Ireland, and that ſuch perſon or perſons ſhall not at the ſame time carry or expoſe to ſale any other goods, wares, or merchandizes, except ſuch flax, tow, hemp, yarn, tickens, linens, buckrams, canvas, cottons, or cotton and linen mixed as aforeſaid.

IX. Provided alſo, and be it enacted, That this act, or any thing herein contained, ſhall not extend to ſubject any perſon or perſons who ſhall carry any pots or griddles made of caſt iron or metal from one part of the kingdom to another, to expoſe the ſame to ſale in any fair, market, or other place in this kingdom, to the payment of any greater duty than the ſum of forty ſhillings in the whole, though ſuch perſon or perſons ſhall or may travel with one or more horſe or horſes, or other beaſt or beaſts drawing or bearing burthen, ſo as ſuch perſon or perſons ſhall not at the ſame time carry or expoſe to ſale, any other goods, wares, or merchandizes, except the ſaid pots and griddles made of caſt iron or metal.

X. Provided alſo, and be it enacted, That this act, or any thing herein contained ſhall not extend, or be conſtrued to extend to give any power for licenſing any hawker, pedlar, or petty chapman, to ſell or expoſe to ſale any wares or merchandizes in any city, borough, town corporate, or market town within this realm, any otherwiſe than he or ſhe might have done before the making of this act, any thing herein contained to the contrary notwithſtanding.

XI. And be it enacted, That if any queſtion ſhall ariſe whether any goods, wares, or merchandizes, ſeized by virtue of this act, are of the growth or manufacture of this kingdom, the proof that they were of ſuch growth or manufacture, ſhall lie on the owner or claimer of ſuch goods, and not on the officer who ſhall ſeize the ſame.

XII. And be it enacted, That all perſons who ſhall privately, or otherwiſe, convey, and carry goods, wares, and merchandizes, in reſpect whereof they ſhall be chargeable with the duty aforeſaid, and ſell or expoſe the ſame in ſhops, rooms, warehouſes, or other places hired for that purpoſe, in cities, towns, and places where they are not uſually reſident, and all perſons who carry and convey ſuch goods, wares, and merchandizes, to public ſtreets, and places in cities, towns corporate, and other places in this kingdom where they reſpectively reſide, but not adjoining to their dwelling houſes or other apartments, and ſell and expoſe the ſame to ſale upon ſtalls, ſtands, ſheds, booths, bulks, or other places without

licenſe,

licenſe, and all perſons under the denomination of leather ſellers or leather cutters, who hawk about from town to town, or ſell or expoſe to ſale in cities or towns corporate, and in fairs, markets or other places, large or ſmall parcels of leather in booths, ſtalls, ſtandings, or otherwiſe, ſhall be deemed hawkers, pedlars, petty chapmen, and trading perſons within the meaning of this act, and ſhall pay ſuch duty, and take out ſuch licenſe as aforeſaid, and all and every ſuch perſon and perſons as aforeſaid, who ſhall ſell or expoſe to ſale, or deal in as aforeſaid, ſuch goods, wares, or merchandizes as aforeſaid, ſhall be deemed and taken to be reſpectively hawkers, pedlars, and petty chapmen, within the meaning of this act to all intents and purpoſes, and ſhall be ſubject and liable to all and every the penalties and forfeitures by the ſame inflicted upon hawkers, pedlars, petty chapmen, and others trading without licenſe, any thing herein contained to the contrary notwithſtanding.

XIII. And be it enacted, That from and after the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, until the twenty-fifth day of March, one thouſand ſeven hundred and ninety inclusive, and no longer, every hawker, pedlar, and petty chapman for every perſon who ſhall be employed to carry, whether ſervant or other perſon in his or her company, or otherwiſe, any boxes, bundles, or parcels of goods, wares, or merchandizes, ſeparate or diſtinct, for the purpoſe of ſelling or trading with the ſame, ſhall take out and pay for as aforeſaid, a ſeparate and diſtinct foot-licenſe for every ſuch perſon; and alſo that every hawker, pedlar, and petty chapman, for every horſe, aſs, mule, or other beaſt of burthen that he or ſhe ſhall make uſe of, or drive in his or her own company, or otherwiſe, ſhall take out and pay for a ſeparate and diſtinct horſe-licenſe, and ſuch ſeparate and diſtinct perſon, whether ſervant or other perſon employed or carrying ſuch boxes, bundles, or parcels as aforeſaid, and ſuch hawkers, pedlars, and petty chapmen who ſhall not take out a horſe-licenſe for every horſe or beaſt of burthen which he or ſhe ſhall make uſe of or drive as aforeſaid, ſhall be ſubject and liable to all and every the penalties and forfeitures by this act inflicted upon hawkers, pedlars, and petty chapmen, and others trading without licenſe; it being the true intent and meaning of this act, that for one foot-licenſe no more goods, wares, or merchandizes, ſhall by virtue of this act be hawked about for ſale as aforeſaid, than one hundred weight, and for one horſe-licenſe no more goods, wares, or merchandizes, ſhall by virtue of this act be carried about as aforeſaid than eight hundred weight, any thing herein contained to the contrary notwithſtanding.

XIV. And be it enacted, That if any licenſe to be obtained in purſuance of this act, ſhall be lent to, or uſed by any perſon, other than the perſon to whom the ſame ſhall be granted, the ſaid licenſe from thenceforth ſhall be void and of no effect, and all goods, wares, and merchandizes found in the poſſeſſion of the perſon uſing the ſame, ſhall be forfeited.

XV. And be it enacted, That if any perſon or perſons ſhall be ſued, moleſted, or troubled, for putting into execution any of the proviſions contained in this act, or for doing any act, matter, or thing purſuant thereto, ſuch perſon and perſons ſhall and may plead the general iſſue, and give the ſpecial matter in evidence, and if the plaintiff or plaintiffs ſhall be non-ſuited, or judgment be given againſt him, her, or them, upon a demurrer or otherwiſe, or a verdict ſhall paſs for the defendant or defendants, or a diſmiſs upon a civil bill, ſuch defendant or defendants ſhall have his or their treble coſts, to be recovered in ſuch manner as by law coſts given to defendants may be recovered in other caſes.

XVI. And be it further enacted, That all and every the fines, penalties, and forfeitures inflicted by this act, other than ſuch as by this act are otherwiſe appointed, ſhall and may be ſued for, recovered, levied, and applied in manner and

A. D. 1789.

form, and by such ways and means, and with such powers and authorities as are prescribed, directed, and appointed, in and by an act of Parliament made in the fourteenth and fifteenth years of the reign of his late Majesty Charles the second, entitled, *An act for the settling of the excise and new impost upon his Majesty, his heirs and successors, according to the book of rates therein inserted*, or by any other law or laws relative to his Majesty's revenue, as fully and effectually to all intents, constructions, and purposes, as if the same were particularly mentioned, expressed, and re-enacted in this act, with the like remedy of appeal to and for the party or parties who shall think him, her, or themselves aggrieved or injured, as in and by the said act of excise is provided.

XVII. And be it further enacted, That neither the six pence per pound, nor any other fee shall be payable to, or be deducted, or received by the vice-treasurer or vice-treasurers, receiver or paymaster-general, clerk of the pells, or any other officer or officers of this kingdom for their own use, for or on account of the issuing or payment of any sum or sums of money arising by, or which shall be received for or on account of the aids hereby granted to your Majesty, or of any payment to be made in pursuance of this act, but that the same shall be received and duly accounted for to your Majesty, your heirs and successors.

CHAP. XVII.

An Act for granting unto His Majesty, His Heirs and Successors, Duties on the Wines therein mentioned, and Cordage; and also a Tax upon all Salaries, Profits of Employments, Fees, and Pensions, therein mentioned.

TOWARDS raising the supply granted to your Majesty, we your Majesty's most dutiful and loyal subjects the commons of Ireland, in Parliament assembled, pray that it may be enacted, and be it enacted by and with the advice and consent of the lords spiritual and temporal and commons in this present Parliament assembled, and by the authority of the same, That from and after the twenty-fifth day of March, one thousand seven hundred and eighty nine, until the twenty-fifth day of March, one thousand seven hundred and ninety inclusive, and no longer, there shall be throughout your Majesty's kingdom of Ireland, granted, raised, collected, levied, and paid to your Majesty, your heirs and successors, the several rates, duties, and other impositions herein after mentioned, that is to say, for and upon the wines mentioned in the schedule, (No. 1.) the several duties therein respectively mentioned, as the same shall be imported, filled or unfilled, by natives or strangers respectively, for every tun thereof, and so in proportion for any greater or less quantity; and for and upon all cordage, tarred and untarred, which shall be imported into this kingdom during the time aforesaid, except from Great Britain, France, and the French dominions in Europe, a duty of nine shillings and two pence halfpenny for each hundred weight thereof, and so in proportion for any greater or less quantity.

II. And be it enacted, That the several duties hereby imposed on wines to be imported into this kingdom, shall be in lieu and full satisfaction of all custom, excise, and other duties payable to your Majesty for the same, by any act or acts of Parliament heretofore made in this kingdom.

III. And be it enacted, That all duties of cuſtoms, inwards, and import exciſe, hereby impoſed, ſhall be paid down in ready money net, without any diſcount or allowance whatſoever for prompt payment or otherwiſe, except ſuch allowances as are in the ſchedule (No. 1.) hereunto annexed, particularly mentioned in reſpect of wines unfilled.

IV. And be it enacted, That for and upon the exportation to any place, except the Britiſh plantations in America, the Weſt Indies, or any Britiſh ſettlement on the coaſt of Africa, of any wines within three years after import, and which ſhall have paid on import ſuch duties as are charged thereon in the aforementioned ſchedule (No. 1.) the ſeveral drawbacks mentioned in the ſchedule marked (No. 2.) hereunto annexed, ſhall be allowed and paid to the merchant or merchants ſo exporting the ſame.

V. And be it enacted, That the ſaid ſchedules herein before mentioned, and which are hereunto annexed, ſhall be deemed and taken as a part of this act to all intents and purpoſes whatſoever.

VI. And be it enacted, That every perſon who ſhall have upon the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty nine, or who ſhall have at any time between the ſaid twenty-fifth day of March, one thouſand ſeven hundred and ninety incluſive, any ſalary, profits of employments, fees, or penſions in this kingdom, ſhall during the time aforeſaid pay unto your Majeſty the full ſum of four ſhillings ſterling, out of every twenty ſhillings ſterling, which he, ſhe, or they do or ſhall receive, or be entitled unto during the ſaid time, by reaſon of ſuch ſalaries, profits of employments, fees, and penſions, over and above the charges and expences of executing ſaid employments, unleſs ſuch perſon do and ſhall live, and actually reſide within this kingdom, for and during the ſpace of ſix calendar months at leaſt, between the ſaid twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, and the twenty-fifth day of March, one thouſand ſeven hundred and ninety incluſive, which ſaid tax or duty of four ſhillings ſterling, payable on every twenty ſhillings as aforeſaid, ſhall be ſtopped and deducted out of ſuch reſpective ſalaries, fees, and penſions, during the time and term aforeſaid, by the vice-treaſurer or vice-treaſurers, paymaſter or paymaſters, and receiver general of your Majeſty's revenue, or by ſuch perſon or perſons who is, or are to pay the ſame, and which ſaid tax of four ſhillings in the pound, to be ſtopped and deducted as aforeſaid, by the perſon or perſons who is or are to pay the ſaid ſalaries, ſhall be by him or them paid to the vice-treaſurer or vice-treaſurers, his or their deputy or deputies, to be accounted for to your Majeſty; and alſo that the ſaid tax of four ſhillings in the pound to be ſtopped and deducted out of ſaid ſalaries, profits of employments, fees, and penſions, of any perſon or perſons ſo abſent as aforeſaid, ſhall be ſtopped by the reſpective deputy or deputies of ſuch perſon or perſons ſo abſent as aforeſaid, and paid by them to the ſaid vice-treaſurer or vice-treaſurers, his or their deputy or deputies, to be accounted for to your Majeſty; and that ſuch deputy or deputies ſhall within one calendar month after ſuch tax ſhall become due, give in upon oath an account before the lord chief baron, or any of the barons of the court of Exchequer, or any two juſtices of the peace, of the net profit of ſuch employment or emments for which ſuch deputy or deputies is, are, or ſhall be accountable to their principals, which account ſuch perſon or perſons to whom the ſame ſhall be given upon oath as aforeſaid, ſhall forthwith ſend to the ſaid vice-treaſurer or vice-treaſurers, his or their deputy or deputies, and ſuch deputy or deputies of ſuch perſon or perſons ſo abſent as aforeſaid, ſhall within one calendar month after ſuch account given in, before the chief baron, or any of the barons of the exchequer, or any two juſtices of the peace as aforeſaid, pay the vice-treaſurer or vice-treaſurers, his or their deputy or deputies, the ſum due and payable to

A. D. 1789. Chap 17.

your Majeſty, for and on account of the ſaid tax of four ſhillings in the pound chargeable upon the net profits of ſuch employment or employments, office or offices; and in caſe ſuch deputy or deputies of the perſon or perſons ſo abſent as aforeſaid, ſhall omit or neglect to give in upon oath ſuch account, or to pay the ſaid tax within the reſpective times herein before for that purpoſe appointed, ſuch deputy or deputies neglecting or omitting the ſame, from the time of ſuch omiſſion or neglect, ſhall be incapable of exerciſing or holding ſuch deputation, and ſhall alſo forfeit the ſum of one hundred pounds to your Majeſty, to be recovered by action of debt or information in your Majeſty's court of exchequer.

VII. And be it further enacted, That the ſecretaries of the commiſſioners of your Majeſty's revenue, and the agent or agents of the ſeveral perſons who are entitled to receive any ſalaries, fees, or penſions upon your Majeſty's eſtabliſhment, ſhall reſpectively on or before the firſt day of April, one thouſand ſeven hundred and ninety, deliver in upon oath, which oath the ſaid lord chief baron, or any of the barons of your Majeſty's court of exchequer, or any two juſtices of the peace are hereby required and impowered to adminiſter, to the beſt of their knowledge, a liſt or account of ſuch of the officers of the revenue, and of the perſon or perſons who are entitled to receive any ſuch ſalaries, fees, or penſions, who ſhall have been abſent and out of this kingdom for ſix calendar months, between the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, and the twenty-fifth day of March, one thouſand ſeven hundred and ninety inclusive; and in caſe ſuch ſecretary or ſecretaries, agent or agents, ſhall refuſe or neglect to deliver in ſuch liſts reſpectively, he or they ſhall be diſabled from holding and enjoying the ſaid office of ſecretary or ſecretaries, or from being agent or agents.

VIII. Provided always, and be it further enacted, That this act ſhall not extend to charge the ſaid tax or duty of four ſhillings ſterling on every twenty ſhillings as aforeſaid, upon the ſalaries, penſions, fees, or profits of employment, payable to any of the deſcendants of your Majeſty's royal grandfather, or to the lord lieutenant, or other chief governor or governors of this kingdom for the time being, or to his or their principal ſecretary or to the duke of Brunſwick prince Ferdinand, the duke and dutcheſs of Athol, the repreſentative or repreſentatives of the late right honourable Edward lord baron Hawke of the kingdom of Great Britain, or to George Charles, eſquire, if your Majeſty ſhall think fit by your ſign manual to exempt the ſaid duke of Brunſwick prince Ferdinand, the duke and dutcheſs of Athol, the repreſentative or repreſentatives of the ſaid lord baron Hawke and George Charles, or any of them, from payment of the ſame, nor ſhall the ſame extend to the officers of the army ſo far as reſpects the pay ariſing from their regimental commiſſions, nor ſhall the ſame extend to the half-pay officers on the eſtabliſhment of this kingdom, or to the widows of officers.

IX. And be it further enacted, That every perſon who ſhall have, or be entitled to receive any ſalary, profits of employments, fees, or penſions in this kingdom, and who ſhall during the time aforeſaid, leave this kingdom, ſhall, as often as he or ſhe ſhall ſo leave this kingdom, give notice in writing to the principal officer reſident at the port at which he or ſhe ſhall embark, or to the deputy vice-treaſurer of this kingdom of the day on which he or ſhe intends to leave this kingdom as aforeſaid, or ſhall within the ſpace of three calendar months after he or ſhe ſhall have left this kingdom, give like notice of the day on which he or ſhe had left the ſame, and ſhall alſo give like notice in writing of the day of his or her return to this kingdom; and if any ſuch perſon as aforeſaid, ſhall neglect or omit to give ſuch notice as aforeſaid, ſuch perſon ſhall pay the ſaid

four

four ſhillings in the pound, as if he or ſhe had been abſent from this kingdom for the ſpace of ſix months.

X. And be it enacted, That ſuch notice ſhall be received by the reſpective officers aforeſaid, without fee or reward, and that ſuch officers ſhall reſpectively give a receipt in writing to the perſon who ſhall ſerve ſuch notice, if it ſhall be deſired by ſuch perſon.

XI. And be it enacted, That every officer of any port who ſhall receive ſuch notice as aforeſaid, ſhall immediately tranſmit the ſame to the deputy vice-treaſurer of this kingdom, who ſhall keep and preſerve the ſame.

XII. And be it further enacted, That all and every the ſeveral and reſpective duties, rates, and impoſitions hereby granted, and all penalties and forfeitures hereby impoſed, and not otherwiſe herein ſpecially provided for, ſhall be raiſed, anſwered, levied, collected and paid unto your Majeſty, your heirs and ſucceſſors, during the time aforeſaid, in like manner, except as to bonding the ſaid duties, or any diſcount for prompt payment; and by ſuch ways, means, and methods, and by ſuch rules and directions, and under ſuch penalties and forfeitures, and with ſuch powers as are appointed, directed, and expreſſed, for the raiſing, anſwering, collecting, and paying of duties, in and by the ſaid act made in this kingdom in the fourteenth and fifteenth years of the reign of his ſaid late Majeſty Charles the ſecond, entitled, *An act for the ſettling the exciſe or new impoſt upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted*, or by any other law now of force relating to the revenue of exciſe in this kingdom, as fully and effectually to all intents and purpoſes, as if the ſame were particularly mentioned, expreſſed, and enacted again in this act, with the like remedy of appeal to and for the party aggrieved, as in and by the ſaid act of exciſe, or any other law or laws now in being relating to the duties of exciſe is provided.

XIII. And be it further enacted, That a ſeparate diſtinct account ſhall be kept by the proper officer or officers of the ſeveral ſums ariſing from the aforeſaid ſeveral aids and taxes hereby granted as aforeſaid; and that the commiſſioners of your Majeſty's revenue, ſhall return the weekly abſtracts of their ſeveral collectors to the accountant-general, and that the accountant-general ſhall return a ſeparate account of the aforeſaid ſums ariſing from the ſaid aids, duties and taxes hereby granted to the vice-treaſurer or vice-treaſurers, his or their deputy or deputies, and that every collector or receiver do take a ſeparate receipt for the ſame when paid into your Majeſty's treaſury, which receipt the ſaid vice-treaſurer or vice-treaſurers, his or their deputy or deputies, is and are hereby required to give accordingly.

XIV. And be it further enacted, That the ſix-pence per pound, and all other fees, which ſhall or may be payable to the vice-treaſurer or vice-treaſurers, receiver or paymaſter-general, clerk of the pells, or any other officer or officers of this kingdom, upon iſſuing or payment of any ſum or ſums of money which ſhall or may ariſe out of, or ſhall or may be received for or on account of the ſeveral duties and aids hereby granted to your Majeſty, ſhall be applied by the ſaid vice-treaſurer or vice-treaſurers, receiver or paymaſter-general, for the uſe of your Majeſty, your heirs and ſucceſſors, in aid and addition to the duties hereby granted, and ſhall be duly accounted for by him or them.

No. 1.

A SCHEDULE of the Duties upon every Ton of Wine, Filled or Unfilled, imported, ſubject to Alien's Duty or otherwiſe, to be paid down in ready Money Net, without any Diſcount or Allowance, and to be in Lieu and full Satisfaction of all Duties, Cuſtoms and Exciſe payable thereon, by any Act or Acts of Parliament heretofore made in this Kingdom.

	If not ſubject to Alien's Duty.								If ſubject to Alien's Duty.							
	Filled.				Unfilled.				Filled.				Unfilled.			
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths
Portugal and Madeira Wine, Spaniſh and Canary Wine, and Wine of all other the Dominions of Spain,	22	4	8		20	14	0		23	0	2	13⅓	21	8	0	
Rheniſh Wine	27	19	10	16	25	13	10	18⅔	29	9	10	16	27	0	10	18⅔
All other Wine, except Wines of France, or the French Dominions in Europe	28	9	10	16	26	2	10	18⅔	30	3	2	16	27	12	10	18⅔

No. 2.

A SCHEDULE of the Drawbacks upon every Ton of Wine exported, as the ſame has been Imported, Filled or Unfilled, ſubject to Alien's Duty or otherwiſe, if the ſame ſhall be regularly exported within Three Years after the Importation thereof reſpectively: The ſaid Drawbacks to be in Lieu and full Satisfaction of all Drawbacks payable by any Act or Acts of Parliament heretofore made in this Kingdom.

	Not having paid Alien's Duty.								Having paid Alien's Duty.							
	Filled.				Unfilled.				Filled.				Unfilled.			
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths
Spaniſh, Canary, and Wines of the Dominions of Spain, Portugal, and Madeira Wine ——	17	4	8		16	4	0		16	6	10	13 1/3	15	8	0	
All other Wine, except Wines of France, or the French Dominions in Europe — —	23	9	10	16	21	12	10	18 2/5	23	9	10	16	21	12	10	18 2/5

CHAP. XVIII.

An Act for granting unto His Majesty, His Heirs and Successors, an additional Duty on Hides, Beer, Ale, and other Goods and Merchandizes therein mentioned, and for prohibiting the Importation of all Gold and Silver Lace, except of the Manufacture of Great Britain; and of all Cambricks, Lawns, and Glass, except of the Manufacture of Great Britain, and France, and the French Dominions in Europe, and of all Hops, except of the Growth of Great Britain, and the British Plantations.

WE your Majesty's most dutiful and loyal subjects the commons of Ireland, in Parliament assembled, having a just sense of your royal care for the prosperity of all your subjects, and well knowing that the security of this realm, and the continuance of the many blessings we enjoy under your Majesty's mild and auspicious reign, depend upon the support of your Majesty's government; and whereas twelve thousand effective men, commission and non-commission officers included, are necessary to be maintained within this kingdom for its defence: be it enacted by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal and commons in this present Parliament assembled, and by the authority of the same, That three thousand two hundred and thirty-two men, commission and non-commission officers included, be maintained for ten months, from the thirty-first day of June, one thousand seven hundred and eighty-nine, to the thirty-first day of March, one thousand seven hundred and ninety inclusive, so as that the forces on the establishment of this kingdom may amount to fifteen thousand two hundred and thirty-two effective men, commission and non-commission officers included.

II. And in order to enable your Majesty to carry into execution your Majesty's intentions, and determined resolution, signified to us by his excellency the then lord viscount Townsend, late lord lieutenant of this kingdom, by your Majesty's command, to keep within this kingdom for the necessary defence of the same, twelve thousand effective men, commission and non-commission officers included, at all times, unless in cases of invasion or rebellion in Great Britain, and to defray the other necessary expences of your Majesty's government; be it enacted, That from and after the twenty-fifth day of May, one thousand seven hundred and eighty-nine, until the twenty-fifth day of March, which will be in the year one thousand seven hundred and ninety inclusive, and no longer, there shall be throughout your Majesty's kingdom of Ireland, granted, raised, collected, levied, and paid to your Majesty, your heirs and successors, the several rates, additional and other duties and impositions, herein after mentioned, that is to say, for and upon the several articles herein after mentioned, which shall be imported into this kingdom during the time aforesaid, the following duties respectively; to wit, for and upon all beer, ale, and porter, except of the produce or manufacture of France, or of the French dominions in Europe, a duty of four shillings and one penny for every thirty-two gallons thereof, and so in proportion for any greater or less quantity; for and upon every pound of green tea, a duty of six pence; and for and upon every pound of black bohea, or other tea, a duty of four pence;

pence; and if the ſame ſhall have been purchaſed at the Eaſt India company's ſales in London for an higher price than four ſhillings Britiſh per pound, then a further additional duty after the rate of one penny per pound weight for every ſix pence Britiſh that ſhall be paid for the ſame, over and above the ſum of four ſhillings Britiſh at ſuch ſales, the price thereof to be inſerted in the cockets, and to be further aſcertained by a reference to the ſale books of the Eaſt India company; copies whereof, or of ſuch parts thereof as ſhall relate to the tea ſo imported, atteſted by the principal accountant, or deputy accountant for the time being, of the Eaſt India company, the commiſſioners of the revenue are required to procure from time to time for the purpoſes above mentioned; and which copies being verified by affidavit made before the lord mayor of London, for the time being, and being atteſted by a notary publick at the city of London, ſhall without further proof either of the ſaid affidavit, or of the ſaid copies, be admitted as evidence in all ſuits commenced or ariſing upon this act; for and upon all chintzes, callicoes, and muſlins, of the manufacture of China, Perſia, and the Eaſt Indies, an additional duty of ſix pence per yard; for and upon all callicoes and muſlins, except of the manufacture of France, or of the French dominions in Europe, a further additional duty of ſix pence per yard; for and upon every yard of all ſorts of ſilks and ſtuffs made and manufactured in China, Perſia, or the Eaſt Indies, an additional duty of one ſhilling and ſix pence; for and upon every pound weight of all velvets or manufactures made of or mixed with ſilk, except thoſe of Great Britain, China, Perſia, and the Eaſt Indies, an additional duty of four pounds ſterling; for and upon every pound weight of chocolate and cocoa nuts an additional duty of three pence; for and upon every yard of foreign ſtuffs called romalls, and of all manufactures made of cotton, or of cotton and linen mixed, as well muſlins as others, whether plain, printed, or ſtained, except of the manufacture of Great Britain, or France, or of the French dominions in Europe, an additional duty of ſix pence; for and upon all damaſk toweling, napkins, or cloths made of flax or hemp, not being of the manufacture of Great Britain, France, or of the French dominions in Europe, an additional duty of ſix pence by the yard, if the ſame be one yard wide or under, and of one ſhilling per yard, if the ſame be above one yard, and under two yards wide, and of two ſhillings per yard, if the ſame be two yards wide or more; for and upon every pound weight of hops, an additional duty of one penny halfpenny; for and upon all vinegar of the manufacture of Great Britain, an additional duty of fifteen ſhillings per ton; and for and upon all other vinegar, an additional duty of five pounds ſix ſhillings per ton; for and upon all china, earthen, japanned, or lacquered ware, as valued or rated for cuſtom, by the book of rates, an additional duty of five pounds *per centum*; for and upon the ſeveral goods and merchandizes, not being of the growth, produce or manufacture of Great Britain, herein after named, as the ſame now ſtand rated for cuſtom, in the book of rates, or if unrated, as the ſame ſhall be valued upon the oath of the importer, a further additional duty of ten pounds *per centum*, over and above all other duties payable for the ſame, *videlicet*, apparel, apples, bacon, hams, beads of glaſs, chocolate, cocoa nuts, cork, capers, cloves, currants, cheſnuts, wallnuts, ſmall nuts, bugles, hulled, or pearled barley, artificial flowers, milinary ware, fans, chip and ſtraw hats, anchovies, ſturgeon, pins, wrought ivory, olives, onions, prints and pictures, mace, nutmegs, wrought incle, drugs, not being for dyer's uſe, elephant's teeth, furs, all lacquered, japanned, gilt, painted, bronzed, and enamelled ware, gloves of all ſorts, almonds, anniſeeds, cinnamon, liquorice, pepper, piamento, prunes, raiſins, rice, ſaffron, ſuccards, ſuccus liquoritiæ, needles, thimbles, outnal threads, ſiſters threads, whited brown, and all other threads, haberdaſhery, china, and earthen ware, hardware, toys, mermits, iron pots, ſciſſars, ſnuffs, tiles, ſhot, laces of

A. D. 1789. Chap. 18.

cotton, thread, worſted or ſilk, groceries of all kinds (except ſugars) oranges and lemons, lime juice, lemon juice, orange juice, not being for dyer's uſe, tape, foreign linens, and all manufactures of flax and hemp; except the following articles, being of the growth, produce, or manufacture of France, or of the French dominions in Europe, *videlicet*, apparel made of wool, cotton, or linen, glaſs and glaſs ware, gauzes, and millinary wares, earthen ware, porcelain, and pottery, hardware, cutlery, cabinet ware, and turnery, manufactures of iron, ſteel, copper, and braſs, and all linens made of flax and hemp; for and upon every ream of paper, not being of the manufacture of Great Britain, except brown, blue, and preſſing paper, an additional duty of one ſhilling; for and upon all herrings, except Britiſh herrings, a duty of ten ſhillings per barrel, containing thirty-two gallons, and ſo in proportion for a greater or leſs quantity; and for and upon all playing cards an additional duty of one ſhilling per pack; for and upon every gallon of linſeed oil, an additional duty of ſix pence, and ſo in proportion for a greater or leſs quantity; for and upon all iron wire not being of the manufacture of Great Britain or France; or the French dominions in Europe, an additional duty after the rate of two pounds ten ſhillings for every one hundred pounds weight thereof; for and upon all gun-powder, not being of Britiſh manufacture, which ſhall be imported into this kingdom during the time aforeſaid, a duty after the rate of forty ſhillings for every one hundred pounds weight thereof; for and upon all treacle which ſhall be imported into this kingdom during the time aforeſaid, an additional duty after the rate of twenty ſhillings for every hundred weight thereof; and for and upon all oil of turpentine, or ſpirits of turpentine, a duty of one penny farthing for every pound weight thereof, and ſo in proportion for any greater or leſs quantity; and for and upon all roſin, if of the product of any of the dominions or plantations belonging to your Majeſty, a duty of one ſhilling and ſeven pence halfpenny for every one hundred weight, and if not of the product of any of the dominions or plantations belonging to your Majeſty, and imported in ſhips built and navigated according to law, a duty of two ſhillings and five pence farthing for every one hundred weight, and if imported in any foreign built ſhip or veſſel, a duty of two ſhillings and ſix pence farthing for every one hundred pounds weight, and ſo in proportion for any greater or leſs quantity, which laſt mentioned duties on oil, or ſpirits of turpentine, and roſin, ſhall be in lieu of any other duties payable by any law now of force in this kingdom on the importation thereof, and for and upon the ſeveral articles herein after mentioned, which ſhall be exported from this kingdom during the time aforeſaid, the following duties reſpectively; for and upon every raw and untanned hide exported to any other place than Great Britain, an additional duty of ſix pence; for and upon every ton of ſoap-boiler's waſte and manure, a duty of ten ſhillings, and ſo in proportion for any greater or leſs quantity; for and upon every ton of linen rags, an additional duty of three pounds per ton, and ſo in proportion for any greater or leſs quantity.

III. And be it enacted, That the ſeveral duties hereby impoſed on beer, ale, porter, and teas, to be imported into this kingdom, ſhall be in lieu and full ſatisfaction of all cuſtom, exciſe, and other duties payable to your Majeſty for the ſame, by any act or acts of Parliament heretofore made in this kingdom.

IV. And be it enacted, That from and after the twenty-fifth day of May, one thouſand ſeven hundred and eighty-nine, until the twenty-fifth day of March, one thouſand ſeven hundred and ninety inclusive, and no longer, there ſhall be throughout your kingdom of Ireland, granted, raiſed, levied, and paid to your Majeſty, your heirs and ſucceſſors, the ſeveral rates, additional and other duties and impoſitions herein after mentioned, that is to ſay, for and upon every thirty-

two gallons of beer or ale brewed within this kingdom by any common brewer, or in his veſſels, or by any other perſon or perſons who doth, or do, or ſhall ſell or tap out beer or ale publickly or privately, every ſuch gallon to contain two hundred and ſeventy-two cubical inches, and one fourth part of a cubical inch, an additional duty of two ſhillings, if above the price of ſix ſhillings the barrel, and of four pence if of the price of ſix ſhillings the barrel or under; the ſame to be paid by the common brewer, or by ſuch other perſon or perſons reſpectively, who ſhall brew, ſell, or tap out the ſame, and ſo proportionably for any greater or leſs quantities.

V. And be it further enacted, That from and after the twenty-fourth day of June, one thouſand ſeven hundred and eighty-nine, until the twenty-fifth day of March, one thouſand ſeven hundred and ninety inclusive, and no longer, there ſhall be throughout your kingdom of Ireland, granted, raiſed, levied, and paid unto your Majeſty, your heirs and ſucceſſors, the ſeveral rates, additional and other duties and impoſitions herein after mentioned, that is to ſay, the ſum of ſix pence per pack upon all painted or playing cards which ſhall be made or manufactured in this kingdom during the time aforeſaid, over and above the duties now payable on the ſame, and alſo a duty of one ſhilling per pack upon all painted or playing cards which ſhall be imported into this kingdom during the time aforeſaid, over and above the duties now payable on the ſame, and alſo that for and upon all dice which ſhall be made or manufactured in this kingdom, or which ſhall be imported into this kingdom during the time aforeſaid, a duty of five ſhillings for every pair over and above the duties now payable on the ſame, and alſo that for and upon all gold or ſilver plate which ſhall be wrought, made, or manufactured in this kingdom, or which ſhall be imported into this kingdom during the time aforeſaid, a duty after the rate of ſix pence for every ounce Troy weight, and ſo proportionably for any greater or leſs weight, over and above the duties now payable on the ſame.

VI. And be it enacted, That all duties of cuſtom inwards, import exciſe, and additional duties which have been, or ſhall or may be impoſed on goods, wares, and merchandizes imported into this kingdom, between the twenty-fifth day of May, one thouſand ſeven hundred and eighty-nine, and the twenty-fifth day of March, one thouſand ſeven hundred and ninety inclusive; and alſo the ſeveral duties hereby impoſed on any goods, wares, or merchandizes imported during the time aforeſaid, ſhall be paid down in ready money net, without any diſcount or allowance whatſoever for prompt payment, or otherwiſe, except ſuch allowances as have been uſually made for leakage, or ſhall be mentioned and provided in reſpect of tobacco's, or any other article, by any act or acts to be paſſed this ſeſſion of Parliament.

VII. And be it enacted, That there ſhall be granted, collected, levied, and paid to your Majeſty, your heirs and ſucceſſors, for and upon all goods, wares, and merchandizes, which ſhall be imported into this kingdom, during the time aforeſaid, by any perſon being a retailer or conſumer, in ready money net, without any diſcount or allowance, an additional duty after the rate of ſix pounds *per centum*, on the duties payable thereon reſpectively, over and above the full amount of ſuch duties, except ſugars, and except the following articles, being of the growth, product, or manufacture of France, or of the French dominions in Europe, *videlicet*, beer, hardware, cutlery, cabinet ware, and turnery, manufactures of iron, ſteel, copper, and braſs, cottons, woollen, knit and wove hoſiery, cambricks, and lawns, linens made of flax and hemp, ſadlery, gauzes, millinary made of muſlin, lawn, cambrick, or gauze, porcelain, earthen ware and pottery, glaſs, and glaſs ware.

A. D. 1789. Chap. 18.

VIII. And be it enacted, That an allowance, after the rate of ten pounds *per centum*, ſhall be made for the weight of every bag or pocket, in which hops ſhall be imported into this kingdom during the time aforeſaid, for the tare of the ſaid bag or pocket; any uſage to the contrary notwithſtanding.

IX. And be it enacted, That all and every the ſeveral and reſpective additional duties, rates, and impoſitions hereby granted, ſhall be raiſed, anſwered, levied, and paid unto your Majeſty, your heirs and ſucceſſors, during the time aforeſaid, over and above all other duties payable by virtue of an act made in this kingdom in the fourteenth and fifteenth years of the reign of his late Majeſty Charles the ſecond, entitled, *An act for the ſettling of the exciſe or new impoſt upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted*; or by one other act made in the fourteenth and fifteenth years of the reign of his ſaid late Majeſty, entitled, *An act for ſettling the ſubſidy of poundage, and granting a ſubſidy of tonage, and other ſums of money, unto his royal Majeſty, his heirs and ſucceſſors, the ſame to be paid upon merchandizes imported and exported into, or out of the kingdom of Ireland, according to the book of rates hereunto annexed*; except where it is otherwiſe herein particularly provided and enacted.

X. And be it enacted, That the ſix pence per pound, and all other fees which ſhall or may be payable to the vice-treaſurer or vice-treaſurers, receiver or paymaſter-general, clerk of the pells, or any other officer or officers of this kingdom, upon iſſuing or payment of any ſum or ſums of money which ſhall or may ariſe out of, or ſhall or may be received for or on account of the ſeveral duties and aids hereby granted to your Majeſty, ſhall be applied by the ſaid vice-treaſurer or vice-treaſurers, receiver or paymaſter-general reſpectively, for the uſe of your Majeſty, your heirs and ſucceſſors, in aid and addition to the duties hereby granted, and ſhall be duly accounted for by him or them.

XI. And be it enacted, That a ſeparate account ſhall be kept of all increaſe of duties, aids, or taxes, which ſhall or may accrue by means of the diſcounts and allowances for prompt payment of the import exciſe and allowance of five pounds *per centum*, on payment of cuſtoms inwards, being hereby enacted to ceaſe; and that ſuch increaſe ſhall be applied for the uſe of your Majeſty, your heirs and ſucceſſors, in aid and addition to the duties hereby granted.

XII. Provided always, and be it enacted, That if any of the goods and merchandizes herein before mentioned, upon which the ſaid duties, additional duties, and further additional duties, hereby granted, are charged upon the importation thereof, ſhall after payment thereof, be again exported, except herrings, by any merchant or merchants within three years after the importation thereof, and if due proof be firſt made by certificate from the proper officer of the due entry and payment of the ſaid duties, additional duties and further additional duties hereby granted, and that all other requiſites have been performed which are by law required to be performed in thoſe caſes, where the duties of exciſe are to be repaid, by virtue of the before mentioned act, entitled, *An act for the ſettling of the exciſe, or new impoſt upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted*, that then the ſaid duties, additional duties, and further additional duties hereby impoſed ſhall without any delay or reward be repaid unto ſuch merchant, or merchants ſo exporting the ſame, within one month after demand thereof, any thing herein contained to the contrary notwithſtanding, except in ſuch caſes where it is, or ſhall be otherwiſe provided for by any act to be paſſed in this ſeſſion of Parliament.

XIII. And be it enacted, That the additional rates and duties hereby granted and impoſed on chocolate and cocoa nuts, and all monies ariſing thereby, ſhall be paid to the truſtees appointed for the management of the hempen and flaxen manufactures of this kingdom, to be by them applied to encourage and ſupport the

the ſaid manufactures, and the trade thereof in this kingdom; and that the ſaid additional duties on raw and untanned hides, and the ſaid additional duty on linſeed oil imported, and all money ariſing thereby, ſhall be paid to the ſaid truſtees, to be by them applied towards the encouraging the raiſing of flax-ſeed in this kingdom; and that ſo much of the produce of all the ſaid duties ariſing upon teas by this act, and by another act paſſed this ſeſſion of Parliament, entitled, *An act for granting unto his Majeſty, his heirs and ſucceſſors, an additional duty on hides, beer, ale, and other goods and merchandizes therein mentioned; and for prohibiting the importation of all gold and ſilver lace, except of the manufacture of Great Britain; and of all cambricks, lawns, and glaſs, except of the manufacture of Great Britain, and France, and the French dominions in Europe; and of all hops, except of the growth of Great Britain, and the Britiſh plantations*, as ſhall amount to the ſum of ſeven thouſand three hundred pounds, ſhall be placed to the account of your Majeſty's hereditary revenue; and that the ſurplus of the produce of the ſaid duties on teas ſhall be applied for the ſupport of your Majeſty's government as aforeſaid.

XIV. And be it enacted, That all duties paid to, and all ſums granted to the truſtees of the linen and hempen manufactures ſhall be exempted from the payment of all fees.

XV. And be it enacted, That the ſaid duty of ten ſhillings per barrel hereby granted and impoſed upon all herrings imported into this kingdom, except Britiſh herrings, ſhall be applied to encourage the fiſheries of this kingdom, in ſuch manner as ſhall be directed by Parliament.

XVI. And be it enacted, That from and after the twenty-fifth day of May, one thouſand ſeven hundred and eighty-nine, the ſeveral ſums granted by this act, or any other acts of Parliament now in force in this kingdom, and appropriated to encourage the raiſing ſufficient quantities of flax-ſeed and hemp in this kingdom, and for the encouragement of the hempen and flaxen manufactures in the provinces of Leinſter, Munſter, and Connaught, ſhall be applied to ſuch purpoſes only, and no other; and that a ſeparate and diſtinct account ſhall be kept by the proper officer of the application thereof, and be laid before Parliament.

XVII. And be it further enacted, That it ſhall and may be lawful for the board of firſt fruits, to whom ſeveral grants of money have been made by Parliament for building new churches, and rebuilding old churches in ſuch pariſhes as no publick divine ſervice has been performed in for twenty years paſt, to apply ſuch parts of the ſaid grants to the encouragement of the building of glebe-houſes, upon ſuch terms as they ſhall think fit.

XVIII. And be it enacted, That where any perſon ſhall import crude brimſtone, or ſalt petre, and ſhall make uſe of the ſame in extracting therefrom oil of vitriol or aquafortis, ſuch perſon ſhall be entitled to receive, and the collector of the port or diſtrict within which ſuch crude brimſtone and ſalt petre ſhall have been imported, ſhall repay to ſuch perſon all ſuch duties as have been paid by him on the importation thereof, on his making it appear by affidavit or affirmation to ſuch collector, that ſuch crude brimſtone and ſalt petre have been uſed in making vitriol or aquafortis.

XIX. And be it enacted, That no cambricks, lawns, or glaſs whatſoever, except of the manufacture of Great Britain, or of the European dominions of France, nor any gold or ſilver lace, except of the manufacture of Great Britain, nor any hops, except of the growth of Great Britain, or of the Britiſh colonies in America, or of the Weſt Indies, ſhall from and after the twenty-fifth day of May, one thouſand ſeven hundred and eighty-nine, be imported into this kingdom in any ſhip or veſſel whatſoever, under the penalty of the forfeiture of all ſuch lace, cambricks,

A. D. 1789. Chap. 18.

bricks, and lawns, and hops and glaſs, and treble the value thereof, and of the forfeiture of the ſhip or veſſel in which the ſame ſhall be imported, with all her guns, tackle, furniture, ammunition, and apparel.

XX. And be it enacted, That during the time aforeſaid, the ſame duty ſhall be paid for all cordage tarred or untarred, imported from France, and the French dominions in Europe, as is by an act paſſed this ſeſſion of Parliament, payable on ſuch articles imported from any other place except Great Britain.

XXI. And be it enacted, That all and every the ſeveral and reſpective duties, rates, and impoſitions, hereby granted, and all penalties and forfeitures, hereby impoſed, and not otherwiſe herein ſpecially provided for, ſhall be raiſed, anſwered, levied, collected, and paid unto your Majeſty, your heirs and ſucceſſors, during the time aforeſaid in like manner, except as to bonding the ſaid duties, or any diſcount for prompt payment, and by ſuch ways, means, and methods, and by ſuch rules and directions, and under ſuch penalties and forfeitures, and with ſuch powers as are appointed, directed, and expreſſed for the raiſing, anſwering, collecting, and paying of duties in and by the ſaid act made in this kingdom in the fourteenth and fifteenth years of the reign of his ſaid Majeſty Charles the ſecond, entitled, *An act for the ſettling of the exciſe or new impoſt upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted*, or by any law now of force relating to the revenue of exciſe in this kingdom, as fully and effectually to all intents and purpoſes, as if the ſame were particularly mentioned, expreſſed, and enacted again in this act, with the like remedy of appeal to and for the party aggrieved, as in and by the ſaid act of exciſe, or any law or laws now in being relating to the duties of exciſe is provided.

XXII. And be it further enacted, That a ſeparate and diſtinct account ſhall be kept by the proper officer or officers, of the ſeveral ſums ariſing from the aforeſaid ſeveral aids and taxes hereby granted as aforeſaid; and that the commiſſioners of your Majeſty's revenue ſhall return the weekly abſtracts of their ſeveral collectors to the accountant general, and that the accountant general ſhall return a ſeparate account of the aforeſaid ſums ariſing from the ſaid aids, duties, and taxes hereby granted to the ſaid vice-treaſurer or vice-treaſurers, his or their deputy or deputies; and that every collector or receiver do take a ſeparate receipt for the ſame when paid into your Majeſty's treaſury; which receipt the ſaid vice-treaſurer or vice-treaſurers, his or their deputy or deputies, is and are hereby required to give accordingly.

XXIII. And be it further enacted, That every perſon holding any office or penſion in truſt for any other perſon or perſons, or in truſt for himſelf, and in part for any other perſon or perſons, ſhall on or before the twenty-fifth of June, one thouſand ſeven hundred and eighty-nine, make a return in writing to the vice-treaſurers, or the deputy vice-treaſurer, of the name or names of the perſon or perſons entitled to the profits of ſuch office or penſion, not being reſident in this kingdom; and if any perſon or perſons as aforeſaid, ſhall omit to make ſuch return at ſaid period, he or they ſhall forfeit the ſum of five hundred pounds, and if he or they ſhall be entitled to part of the profits of ſaid office or penſion, ſhall forfeit the ſame, and be incapable of holding any office or penſion in this kingdom, ſaid penalty to be recovered by action of debt, plaint, or information in any of his Majeſty's courts in this kingdom.

XXIV. And be it enacted, That the ſeveral ſums herein after mentioned, be paid out of the ſeveral duties and aids granted to your Majeſty by this preſent act, or by any other act or acts granting aids to your Majeſty in this ſeſſion of Parliament applicable to the ſame, to the perſons, and for the purpoſes herein after mentioned, that is to ſay, the ſum of five hundred pounds to the right honourable John Monck Maſon, chairman of the committees of ſupply, and ways and

means, for his ſervices during this ſeſſion of Parliament; the ſum of two hundred pounds to Thomas L'Eſtrange, eſquire, aſſiſtant ſerjeant at arms, for his trouble and expence in carrying into Great Britain, the addreſs of thanks of the houſe of commons to his royal highneſs the prince of Wales.

CHAP. XIX.

An Act for granting unto His Majeſty, His Heirs and Succeſſors, certain Duties upon Malt.

WE your Majeſty's moſt dutiful and loyal ſubjects the commons of Ireland, in Parliament aſſembled, towards raiſing the neceſſary ſupplies to defray the expence of your Majeſty's government, have reſolved to grant unto your Majeſty, your heirs and ſucceſſors, the duties herein after mentioned; be it therefore enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That there ſhall be raiſed, levied, collected, paid, and ſatisfied unto, and for the uſe of your Majeſty, your heirs and ſucceſſors, from and after the twenty-fifth day of May, one thouſand ſeven hundred and eighty-nine, until the twenty-fifth day of March, one thouſand ſeven hundred and ninety incluſive, a duty of two ſhillings and ſix pence for, and upon every barrel of malt ground or unground, which ſhall be made in this kingdom, of barley, or of any other corn or grain, at any time between the ſaid twenty-fifth day of May, one thouſand ſeven hundred and eighty-nine, and the twenty-fifth day of March, one thouſand ſeven hundred and ninety incluſive, by any perſon or perſons, whether the ſame ſhall be or not be for ſale, and ſo in proportion for any greater or leſs quantity, and alſo an additional duty of two ſhillings and ſix pence upon every barrel of malt ground or unground, which ſhall be imported into this kingdom during the time aforeſaid, made of barley or of any other corn or grain.

II. And be it enacted, That all and every the ſurveyors, ſearchers, gaugers and waiters of your Majeſty's revenue, and all other officers of exciſe, ſhall at all times in the day time, be permitted upon their requeſt, to enter the houſe, malt-houſe, kiln, mill, or other places whatſoever belonging to, or uſed by any perſon or perſons, who at any time from the twenty-fifth day of May, one thouſand ſeven hundred and eighty-nine, until the twenty-fifth day of March, one thouſand ſeven hundred and ninety incluſive, ſhall have in his, or their poſſeſſion, any malt, made of barley or other corn or grain, made in, or imported into this kingdom, or whoſe malt-houſe or malt-houſes ſhall have been regiſtered as herein directed, or ſhall during the ſaid time make any malt (either for ſale or not for ſale,) and that all and every the ſaid officer or officers, ſhall upon their requeſt, be permitted as well by night as by day, but if in the night time, in the preſence of a conſtable, ſub-conſtable, or other peace-officer, to enter the houſe, malting-houſe, kiln, mill, or other places belonging to, or made uſe of by any publick maltſter or maker of malt for ſale, dealer in malt, common brewer, inn-keeper, victualler, diſtiller or vinegar maker, making malt, or by any other perſon making malt, and to gauge all ciſterns, uting vats, utenſils, or other veſſels uſed by any ſuch maltſter or maker of malt, or by any other perſon, for the wetting or ſteeping of any barley or other corn or grain for the making of malt, and to gauge,

meaſure or weigh, and to take an account of the juſt quantity of all malt which ſhall be in poſſeſſion of any perſon within this kingdom, as alſo of the barley or other corn or grain which ſhall be found wetting or ſteeping in any ſuch uting vat, utenſil, or ciſtern, or ſhall have been wetted or ſteeped in them, or any of them, for making of malt, and ſhall thereof make return or report in writing to the collector of the diſtrict, or to ſuch other perſon or perſons as the commiſſioners of the revenue ſhall appoint to receive the ſame, leaving a true copy of ſuch report in writing under his hand, with every ſuch perſon making malt, or having malt in his poſſeſſion as aforeſaid, or at ſuch houſe or malt-houſe; which copy of ſuch report, every ſuch officer is hereby required to leave with every ſuch perſon, or at ſuch houſe or malt-houſe, on pain of forfeiting the ſum of forty ſhillings for every neglect or omiſſion in this behalf, and ſuch report or return of the ſaid officers ſhall be a charge upon every ſuch perſon reſpectively; and if ſuch perſon making or having malt in his or her poſſeſſion as aforeſaid, whether for ſale or private uſe, or the wife of ſuch perſon, or the ſon or daughter of ſuch perſon, or any perſon employed as clerk, maltſter, or ſervant, at any malt-houſe or other place, ſhall obſtruct, or not permit any officer to enter his or her houſe, or other place, in manner herein mentioned, or ſhall obſtruct or not permit him to meaſure, compute, or take an account of ſuch malt, or to gauge all and every ſuch uting vats, utenſils, ciſterns, and other veſſels, or to gauge and take an account of all barley or other corn or grain, in any ſuch ciſtern, uting vat, utenſil or other veſſel, or which ſhall have been ſteeped or wetted, and ſhall be on any floor or other place; every ſuch perſon who, or whoſe wife, ſon, daughter, clerk, maltſter, or ſervant as aforeſaid, ſhall ſo obſtruct, or not permit ſuch officer or officers as aforeſaid, ſhall forfeit for every ſuch offence, the ſum of fifty pounds, and that every maltſter, or other perſon making malt for ſale, or not for ſale, at any time between the twenty-fifth day of May, one thouſand ſeven hundred and eighty-nine, and the twenty-fifth day of March, one thouſand ſeven hundred and ninety, ſhall monthly and every month, or within ten days after the expiration of ſuch month, make a true return to the collector of the diſtrict in which ſuch perſon ſhall reſide, of all the malt ſo made by him or her reſpectively in ſuch month.

III. And be it enacted, That every maltſter or other maker of malt, ſhall within one month after he or ſhe ſhall make, or ought to have made ſuch monthly return as aforeſaid, pay and clear off all ſuch duties as ſhall be due from him, her, or them reſpectively, for and on account of all ſuch malt as aforeſaid, by him, her, or them made, unleſs ſuch malt ſhall be ſooner removed from the malt-houſe, or place where the ſame ſhall have been made, in which caſe the ſaid duties ſhall be paid for all ſuch malt as ſhall be intended to be removed, before any permit for removing, carrying, or conveying the ſame, ſhall be granted.

IV. And be it enacted, That every maltſter or other perſon chargeable with the duties aforeſaid, who ſhall neglect or refuſe to make ſuch return and payment reſpectively as aforeſaid, ſhall forfeit for every ſuch offence reſpectively, the ſum of fifty pounds; and that no maltſter or other perſon, ſhall deliver or carry out any malt, until he or ſhe ſhall have cleared off the duty as aforeſaid, on pain of forfeiting double the value of ſuch malt ſo delivered and carried out; any thing herein contained to the contrary notwithſtanding.

V. And be it enacted, That as often as any difference or diſpute ſhall ariſe between the perſon or perſons making malt, or having malt in his, her, or their poſſeſſion as aforeſaid, and the gauger or other officer of the revenue reſpecting the amount of the charge made as aforeſaid, the return or report ſo made ſhall be verified by the oath of ſuch gauger or other officer, to be made before one of the chief commiſſioners or ſub-commiſſioners of exciſe of the proper diſtrict, who

are hereby respectively authorized to administer the same, that the said return or report so by him made, was truly and fairly made to the best of his skill and knowledge, and such return or report shall then be a charge upon the person or persons making malt, or having malt in his, her, or their possession so disputing the same, and not otherwise.

VI. Provided always, That no person shall be at liberty to controvert any charge made by such gauger or other officer, unless he shall object to the same within one month after such charge shall have been made as aforesaid, such objection to be made in writing, and signed by the person so making the same, and to be delivered to the collector of the district in which such charge shall have been made as aforesaid, nor shall it be necessary for such gauger or other officer to verify such charge by affidavit, unless such person shall have made such return as aforesaid, of the malt made by him, or her, or in his or her possession, within the time herein before for that purpose mentioned.

VII. And be it enacted, That all malt, or grain, or corn whatsoever, making or to be made into malt, which shall be found in the malt-house, ware-house, or other tenement of any maker of malt, or of any person in possession of any such malt-house, ware-house, or other tenement, shall be subject to, and chargeable with all and singular the duties upon malt, which may be in arrear and owing, as well for any malt which shall have been made by such maker of malt as of any malt which shall have been made within such malt-house, at any time before such malt-house shall have come to his or her possession, and shall also be subject to all penalties and forfeitures incurred by the person or persons who had used such malt-house, for any offence against this act, by not making such returns, or paying such duty as aforesaid; and that it shall be lawful in all cases to levy all debts and penalties incurred under and by virtue of this act, and to carry on such proceedings against such malt as it may be lawful to do in case the debtor or offender was the true and real owner of the same malt.

VIII. And be it enacted, That no maltster or maker of malt shall mix, or cause to be mixed, his or her corn or grain, of one wetting or steeping, or any part thereof, with his or her corn or grain, making into malt of the former wetting or steeping, or any part thereof, or shall mix, or cause to be mixed any of his or her couches or floors, or any part thereof, with any corn or grain of a former wetting or steeping before the same shall be put on the kiln for drying; and that no maltster, or maker of malt, or other person whatsoever shall mix, or cause to be mixed, any unmalted corn or grain with malt made of any corn or grain whatsoever, or shall sell or expose to sale any such mixtures respectively as aforesaid, on pain of forfeiting in every such case the sum of twenty pounds for every such offence respectively.

IX. And be it enacted, That if any maltster, or maker of malt, or other person shall fraudulently hide, or conceal or convey away, or cause or permit to be hidden or concealed, or conveyed away, any malt out of his malt-house from the sight or view of any gauger or other officer, or cause or procure, or permit to be conveyed away from the cistern, uting vat, or other wetting place or utensil, any steeping, or part of any steeping of corn or grain making into malt, or shall mix such corn or grain making into malt, or such corn or grain so conveyed away with, or amongst any couch or couches, floor or floors of other corn or grain making into malt, which are then depending and in operation, and which shall have been gauged or charged with duty; or if any maltster or maker of malt, shall fraudulently convey away, or cause or procure, or permit, or suffer to be conveyed away from the cistern, uting-vat, or other wetting place or utensil, any steeping, or part of any steeping of corn or grain making into malt, so that no gauge of such corn or grain so conveyed away can be taken by the officer; and

A. D. 1789. Chap. 19.

if any perſon ſhall harbour, hide, or conceal any ſuch malt or corn, or grain making into malt; then and in every of the ſaid caſes, every ſuch maltſter or maker of malt, or other perſon ſo offending, ſhall for every ſuch offence reſpectively, forfeit the ſum of one hundred pounds; and all ſuch malt, or corn, or grain making into malt, with all bags and ſacks containing the ſame, ſhall be forfeited.

X. And be it enacted, That if any maltſter, or maker of malt, ſhall tread, preſs, or otherwiſe force together, in the ciſtern, uting-vat, or couch-frame, any corn ſteeping or ſteeped, in order to be made into malt; every ſuch maltſter or maker of malt, ſhall for every ſuch offence reſpectively forfeit the ſum of twenty pounds.

XI. And be it enacted, That the officers of the exciſe for the time being, ſhall meaſure ſuch corn or grain making into malt, and charge the duty thereon, by the gauge only.

XII. And be it enacted, That every four buſhels of ſuch corn or grain making into malt, taken by the gauge as aforeſaid, ſhall be deemed to be equal to a barrel of malt, for the purpoſe of charging and levying the duties impoſed by this act; and that every four buſhels of ſuch corn or grain making into malt as aforeſaid, ſhall be ſubject to the ſaid duty of two ſhillings and ſix pence, ſuch buſhel to be computed according to the buſhel, known by the name of the Wincheſter buſhel, containing eight gallons of two hundred and ſeventy-two cubical inches and a quarter each.

XIII. And be it enacted, That out of every twenty buſhels ſo charged by the gauger or other officer upon his gauge, there ſhall be an allowance of four buſhels made to the maker of ſuch malt ſo charged in the uting-vat, ciſtern, or other veſſel wherein the ſame ſhall be found wetting or ſteeping as aforeſaid, or upon the floor, within thirty hours after the ſame ſhall be thrown out of the uting-vat, utenſil, ciſtern, or other veſſel, and out of every greater or leſs quantity, a proportionable allowance ſhall be made in conſideration of the difference between the quantity of ſuch corn when it is wet and ſwoln, and the quantity thereof when it is converted into dry malt, any thing herein contained to the contrary notwithſtanding.

XIV. Provided always, That if any maltſter, or maker of malt, ſhall not wet or ſteep his or her barley, or other corn in the ciſtern, uting-vat, or other veſſel, ſo as the ſame ſhall be covered with water, and continue ſo covered in ſuch ciſtern, or uting-vat, or other veſſel, for the full ſpace of forty hours before he ſhall draw the water from the ſame, ſuch maltſter or maker of malt ſhall not be entitled to the allowance aforeſaid.

XV. And be it enacted, That from and after the twenty-fifth day of May, one thouſand ſeven hundred and eighty-nine, no maltſter or other perſon making malt for ſale, or not for ſale, ſhall erect, or ſet up, alter, or enlarge, or make uſe of any ciſtern, uting-vat, utenſil, or other veſſel for the wetting or ſteeping of any barley, or other corn or grain to be made into malt, or of any kiln, floor, room, or other place for the making or keeping of malt, or keeping of corn or grain making into malt, without firſt giving notice in writing to the collector of the diſtrict, of his or her intention to erect, or ſet up, alter, or enlarge, or make uſe of ſuch ciſtern, uting vat, utenſil, or other veſſel, or ſuch kiln, floor, room, or other place, or ſhall keep or make uſe of any ciſtern, uting vat, utenſil or other veſſel, for the wetting his, her or their barley, or other corn or grain to make malt, or any kiln, floor, room, or other place, for the making or keeping of malt, or grain making into malt, other than thoſe which ſhall have been regiſtered as herein after mentioned, and which ſhall be openly known and made uſe of in his or her common malting-houſe, on pain of forfeiting the ſum of fifty pounds

for

for every ſuch ciſtern, uting vat, utenſil, or other veſſel, kiln, floor, room, or other place ſo erected or ſet up, altered, or enlarged without ſuch notice as aforeſaid, or kept private or concealed, or made uſe of without ſuch regiſtry as aforeſaid.

XVI. And be it enacted, That from and after the twenty-fifth day of May, one thouſand ſeven hundred and eighty-nine, every maltſter or maker of malt, whoſe malt-houſe or malt-houſes ſhall be ſituated in a city, or the ſuburbs thereof, or in any market-town, ſhall at leaſt twenty-four hours before he or ſhe ſhall begin to wet any corn or grain to be made into malt, give, or cauſe to be given to the gauger of the walk in which ſuch malt-houſe ſhall be ſituated, a notice in writing of the particular hour or time of the day when he or ſhe intends to wet corn or grain to be made into malt, and every other maltſter or maker of malt, whoſe malt-houſe or malt-houſes ſhall not be ſituated in any city, or the ſuburbs thereof, or in any market-town, ſhall at leaſt forty-eight hours before he or ſhe ſhall begin to wet any corn or grain to be made into malt, cauſe to be given like notice in writing; and in caſe any ſuch maltſter or maker of malt ſhall not begin to wet his or her corn or grain, and immediately proceed to cover the whole thereof with water at the hour or time mentioned in ſuch notice, or within three hours after the expiration of ſuch hour and time, then every ſuch notice ſhall be, and the ſame is hereby declared to be null and void; and every ſuch maltſter or maker of malt ſhall be obliged to give a freſh and like notice before he or ſhe ſhall begin to wet any corn or grain, and that no ſuch maltſter or maker of malt ſhall begin to wet any corn or grain to be made into malt, except between the hours of four in the morning and nine in the evening; and in caſe any ſuch maltſter or maker of malt ſhall neglect or refuſe to give ſuch notice, or having given a notice, which ſhall ſo become void, ſhall neglect or refuſe to give a like notice, or having given ſuch notice or notices, and begun to wet any corn or grain in purſuance thereof, ſhall neglect or refuſe immediately to cover the whole thereof with water, and to continue the ſame ſo covered for the full ſpace of forty hours, from the time of its being firſt wet and covered, or ſhall begin to wet any corn or grain at any other time than between the hours of four in the morning and nine in the evening, or if any ſuch maltſter or maker of malt after the officer ſhall have taken an account of the corn or grain ſteeping in the ciſtern or uting vat, or other wetting place, or utenſil, ſhall add freſh corn or grain to the corn or grain ſo ſteeping, every ſuch maltſter or maker of malt, offending in any of the ſaid caſes, ſhall for every ſuch offence reſpectively, forfeit the ſum of one hundred pounds; and if any corn or grain making into malt, of the wetting of which ſuch notice as aforeſaid ſhall not have been given, ſhall be found in any malt-houſe, or on any floor, kiln, or other place belonging to any maltſter or maker of malt, every ſuch maltſter or maker of malt, for every time ſuch corn or grain ſhall be found, ſhall forfeit the ſum of one hundred pounds.

XVII. And whereas perſons making malt have frequently removed out of their ſteeps, ciſterns, and uting vats, corn and grain making into malt, of the wetting of which notice hath been given as by this act is required, and replaced the ſame with other corn or grain to be made into malt, without having given notice of the wetting thereof, and have pretended that ſuch corn or grain hath been the corn or grain of the wetting of which they gave notice, and that it required a length of time to ſteep the ſame ſufficiently: for prevention whereof, be it enacted, That all corn or grain which ſhall be found in any ſteep, ciſtern, or uting vat, after ſeventy-two hours from the hour mentioned in the notice herein before directed to be given, of the wetting of corn or grain to be made into malt, ſhall be conſidered as new corn or grain to be made into malt, and be charged with duty accordingly, and the perſon making the ſame into malt, ſhall be

A. D. 1789. Chap. 19.

subject to the penalty by this act inflicted on persons wetting corn or grain to be made into malt, without having given notice thereof as is hereby required.

XVIII. And be it enacted, That if after the duty by this act imposed, shall have been paid by or charged on any maltster, or maker of malt, or other person having malt in his or her possession, any quantity of such malt shall by accident happen to be damaged or lost by fire, or shall perish or be damaged by any inevitable accident happening to any barge or vessel in which such malt shall be transported, or transporting from any one part of this kingdom to any other part thereof, or put on board for that purpose, it shall and may be lawful to and for the respective proprietors of such malt to make proof thereof, on the oath of one or more credible witness or witnesses, before the principal officer of excise, in the respective districts where such malt was burned, or put on board, or lost or damaged, which oath, every such officer is hereby authorized and required to administer; and upon such proof being made to the satisfaction of the commissioners of the revenue, and the like proof that the malt was entirely lost or destroyed, or so damaged, as to be totally unfit for use, and that the duty thereof was charged or paid, as the case shall be, it shall and may be lawful for them to repay or allow to the proprietor or proprietors of such malt, out of the duties arising by virtue of this act, so much money as shall have been charged or paid for the duty of the malt so lost or destroyed, or damaged, or to vacate the charge as to so much of the duties as shall have been charged only, and not paid.

XIX. Provided always, That all such malt not entirely lost or destroyed, but only damaged as aforesaid, shall, before such payment or allowance by the commissioners, be publickly burned, or otherwise destroyed by order of the said commissioners.

XX. Provided also, That if any person shall defraud your Majesty, your heirs and successors, by receiving from any collector of your Majesty's revenue, any sum or sums of money upon pretence of such loss or damage, by him, her, or them sustained, or by having the charge of any duties, allowed or vacated upon any such pretence, where no such loss or damage shall have been sustained, then every such person shall forfeit the sum of one hundred pounds for every five pounds which such person shall so fraudulently receive, be allowed, or for which such charge shall be vacated, and so in proportion for any greater or less sum.

XXI. And be it further enacted, That all malt whatsoever, which shall be found conveying or carrying by land or by water, from any one part of this kingdom to any other part thereof, and all sacks or bags, casks or vessels containing the same, together with the cart, car, or other carriage or draft, and all tackle thereunto belonging, and the horse or beast drawing or carrying the same, shall be forfeited, and in case of conveyance by water as aforesaid, the ship, boat, or other vessel conveying the same, with all her tackle, furniture, and apparel, shall also be forfeited, unless a permit shall be produced for the same, under the hand of the proper officer, and that every porter or carman, or master or person having the charge of such cart, car, carriage or beast, ship, boat, or other vessel carrying or conveying such malt, shall forfeit the sum of five pounds, and in default of payment thereof, shall suffer three months imprisonment.

XXII. And be it enacted, That every such permit for the carrying and conveying of malt, shall contain the real name and sir-name, or names and sir-names, and place of abode of the person or persons sending such malt, and of the person or persons to whom the same shall be sent, and the true quantity thereof, and the real name and sir-name of the person who made such malt, and was charged with the duty thereof, and the time when the duty which had been charged

thereon was paid, and ſhall ſpecify the time it ſhall be in force; and alſo ſhall contain ſuch other particulars as ſhall be directed from time to time by the commiſſioners of the revenue.

XXIII. And be it enacted, That in all caſes where by law a permit, or let-paſs for carrying malt from one place to another, is required, and ſuch permit or let-paſs ſhall be iſſued or taken out, the owner or other perſon or perſons to whom ſuch malt ſhall be ſold, conſigned, or ſent, ſhall either within twenty-four hours, or in caſe a Sunday, Chriſtmas-Day, or Good-Friday, ſhall intervene, then in forty-eight hours after the arrival of ſuch malt at the place to which it ſhall have been ſent or directed, or within twenty-four hours, or forty-eight hours reſpectively, as the caſe ſhall happen as aforeſaid, after the expiration of the time limited in ſuch permit or let-paſs, repair to the ſurveyor or other officer of exciſe, at ſuch place with ſuch permit or let-paſs, and lodge the ſame with him, and ſuch ſurveyor or other officer of exciſe ſhall thereupon repair to the place where ſuch malt ſhall then be, and ſhall then and there compare the ſame with the contents of the ſaid permit, and ſhall take the ſaid permit from the owner or other perſon having charge of the ſame, and upon affidavit made by the perſon or perſons to whom ſuch malt ſhall have been ſo ſent; (which affidavit, ſuch ſurveyor, or gauger or gaugers, are hereby reſpectively authorized to take,) that the malt mentioned in ſuch permit, was really and truly brought from the place mentioned in ſuch permit, by virtue and in purſuance thereof, ſuch ſurveyor or gauger ſhall without fee or reward forthwith give to the perſon ſo bringing ſuch permit or let-paſs, a certificate ſigned by ſuch officer, that ſuch permit or let-paſs was lodged with him, which certificate ſhall contain a copy of ſuch permit or let-paſs without eraſure or interlineation, and the day of granting ſuch certificate, which certificate ſhall be deemed, taken, and allowed to be of the ſame effect as ſuch permit or let-paſs for every purpoſe for which ſuch permit or let-paſs might be uſed, had not the ſame been lodged with ſuch officer as aforeſaid, in the manner herein directed.

XXIV. And be it enacted, That if any malt be found in the poſſeſſion of any perſon or perſons for the ſpace of twenty-four hours or forty-eight hours reſpectively as aforeſaid, after the arrival of ſuch malt, and after the expiration of the time limited in the permit or let-paſs by which ſuch malt was carried and conveyed, the ſame ſhall be forfeited, unleſs ſuch perſon ſhall have obtained, and ſhall produce ſuch certificate as is herein before directed, and that it ſhall and may be lawful for any officer of his Majeſty's revenue to ſeize ſuch malt, together with the ſacks or packages in which the ſame ſhall be contained.

XXV. And be it enacted, That it ſhall and may be lawful to and for any officer of your Majeſty's revenue, entering purſuant to the proviſions herein contained, into the houſes, out-houſes, mills, ſtore-houſes, or other places whatſoever herein mentioned, to demand a permit or let-paſs ſigned by the proper officer, for all malt that ſhall be found therein, ſuch houſe, out-houſe, ſtore, mill, or other place not belonging to any maltſter or maker of malt, and if on demand made by ſuch officer as aforeſaid, no permit or let-paſs for ſuch malt ſigned as aforeſaid, or ſuch certificate thereof as aforeſaid, nor copy thereof atteſted by the proper officer, ſhall be produced within a reaſonable time after ſuch demand, or proof made that a permit or certificate had been granted for the ſame, and was afterwards loſt or miſlaid, then all ſuch malt ſhall be deemed and taken to be unlawfully made, and ſhall be forfeited as ſuch, together with the ſacks or bags in which the ſame ſhall be contained; and every perſon in whoſe poſſeſſion any malt ſhall be found, without ſuch permit or certificate as aforeſaid, ſhall for every barrel of ſuch malt ſo found in his or her poſſeſſion, forfeit the ſum of twenty ſhillings.

A. D. 1789. Chap. 19.

XXVI. And be it enacted, That if any ground malt ſhall be found in the poſſeſſion of any brewer or diſtiller wetted or maſhed in any kieve, pan, boiler, back, or other utenſil in the poſſeſſion of ſuch brewer or diſtiller, and if on demand made by any ſuch officer as aforeſaid, a permit or let-paſs for ſuch malt, ſigned as aforeſaid, or a certificate or a copy thereof atteſted as aforeſaid, ſhall not be produced within a reaſonable time after ſuch demand, nor proof made that a permit or certificate had been granted for the ſame, and was afterwards loſt or miſlaid, then all ſuch malt ſo found, ſhall be forfeited, and the brewer or diſtiller in whoſe poſſeſſion the ſame ſhall be found, ſhall forfeit the ſum of twenty pounds.

XXVII. And be it enacted, That if any malt exceeding in the whole the quantity of ſix ſtones, ſhall be conveyed or carried by land or by water from place to place within this kingdom, and that there ſhall not be ſtamped or marked on the outſide of every ſack or other package containing ſuch malt on both ſides thereof, and at or near the middle of ſuch ſack or other package, the word, Malt, in large plain black roman letters, not leſs than three inches in length, or if that part of every ſuch ſack or package on which the word, Malt, ſhall be ſo ſtamped, or if the uppermoſt ſack or package, where there ſhall be more ſacks or packages than one on the ſame carriage, or in the ſame boat or veſſel, ſhall not be placed ſo as to appear to publick view, without altering the poſition of ſuch ſack or other package; then and in every ſuch caſe, all ſuch malt, with the ſacks or packages containing the ſame, and alſo the beaſt, car, or other carriage, or boat or veſſel carrying, bearing, or drawing the ſame, with all tackle thereto reſpectively belonging, ſhall be forfeited.

XXVIII. And whereas brewers and diſtillers who make malt, have frequently in their breweries and diſtilleries, and ſtore-houſes thereunto belonging, malt which has not paid duty; be it therefore enacted, That every brewer or diſtiller who ſhall remove any malt from any kiln-houſe, ſtore-houſe, or other place belonging to him, into his or her brewery or diſtillery, ſhall obtain a permit or let-paſs, ſigned by the proper officer for the ſame, whether ſuch malt ſhall have been made by ſuch brewer or diſtiller, or purchaſed from any other perſon, for every which permit the ſum of one penny, and no more, ſhall be paid; and if malt ſhall be found in any brewery or diſtillery, whether ſuch malt ſhall have been made by ſuch brewer or diſtiller, or purchaſed from any other perſon, for which a permit or let-paſs, ſigned by the proper officer, or a certificate ſhall not be produced on demand of any officer, or within a reaſonable time after ſuch demand, unleſs proof ſhall be made that ſuch permit or certificate had been granted, and that the ſame was afterwards loſt or miſlaid, then all ſuch malt, together with the ſacks, and bags, if any, in which the ſame ſhall be contained, ſhall be ſeized and forfeited, or the ſaid malt if manufacturing into beer, ale, or ſpirits, ſhall be conſidered as malt which has not paid duty, and ſhall be liable to forfeiture, and the perſon in whoſe poſſeſſion it ſhall be ſo found, ſhall be ſubject and liable to ſuch fines and penalties as perſons in whoſe poſſeſſion concealed malt is found, are liable to.

XXIX. And be it enacted, That no inland or coaſting bounty whatſoever, ſhall be paid or payable on any malt brought to the city of Dublin, unleſs the perſon or perſons who ſhall claim ſuch bounties reſpectively, ſhall at the time of demanding the ſame, produce and deliver to the officer empowered to pay the ſame, ſuch certificate as is herein before directed to be given in lieu of ſuch permit, a true copy whereof, every ſuch officer ſhall forthwith give to ſuch perſon, atteſted by himſelf, which copy ſhall be of equal authenticity with the original certificate for the ſeveral purpoſes hereby enacted in reſpect of ſuch certificate.

XXX. And

XXX. And be it enacted, That no maltſter or perſon making malt, ſhall make, ſell, or expoſe to ſale any malt, without having firſt regiſtered with the collector of the diſtrict, in which ſuch perſon ſhall reſide, his or her name and place of abode, and his or her ſeveral malt-houſes, ſteeps, ciſterns, uting-vats, kilns, utenſils, and other implements for making corn or grain into malt, and alſo the ſeveral floors in his or her ſeveral malt-houſe or malt-houſes, and the dimenſions thereof, ſpecifying the number of ſquare feet which they contain, and alſo the dimenſions of the ſeveral ſteeps and ciſterns therein, and alſo ſpecifying the quantity of barley which each ſhall be capable of holding, and alſo the ſeveral ſtores to ſuch perſon belonging, or in default thereof, ſhall forfeit the ſum of twenty pounds, and for every ſuch regiſtry, the ſum of one ſhilling, and no more, ſhall be demanded and paid.

XXXI. And be it enacted, That if any perſon or perſons ſhall regiſter his, her, or their malt-houſe or malt-houſes, or carry on the trade of a maltſter in any other name than his, her, or their own name or names, or in the name or names of any perſon or perſons, except thoſe who ſhall be really intereſted in ſuch malt-houſe or malt-houſes, and for whoſe benefit and advantage the ſame ſhall be carried on, then and in every ſuch caſe the perſon or perſons ſo offending, ſhall reſpectively forfeit the ſum of fifty pounds.

XXXII. And be it enacted, That no regiſtry of any malt-houſe or other houſe, which after the twenty-fifth day of March, one thouſand ſeven hundred and eighty ſix, hath been, or which ſhall be erected for, or converted to the purpoſe of making malt for ſale, or ſhall be uſed by any brewer or diſtiller, ſhall be received by the ſaid commiſſioners or their officers, unleſs the ſteep or ciſtern therein, ſhall be of dimenſions ſufficient to contain twenty-five barrels of barley at the leaſt, nor unleſs ſuch malt-houſe ſhall contain after the rate of two thouſand ſix hundred ſquare feet of growing and drying floors, and three hundred and twenty-four ſquare feet of kiln floor for every twenty-five barrels of barley which the ſteep ſhall be capable of containing; nor ſhall any regiſtry of any ſuch malt-houſe be received, unleſs there ſhall be a ſquare couch frame for each and every ſteep or ciſtern contained in ſuch malt-houſe, erected, fixed, and ſecured in ſuch manner that the ſurveyor or other officer may take an area thereof, and which ſhall be of the depth of two feet at leaſt, and not more than three feet, and capable of receiving the ſame quantity of grain as the ſteep or ciſtern; and if any regiſtry of any malt-houſe, the ſteep or ciſtern in which ſhall not be of the dimenſions aforeſaid, or which ſhall not contain the reſpective numbers of ſquare feet of growing and drying floors and kiln floors, or in which there ſhall not be ſuch ſquare frame for each and every ſteep or ciſtern therein as aforeſaid, ſhall be made, ſuch regiſtry is hereby declared to be null and void; and the perſon uſing ſuch malt-houſe, ſhall be ſubject to all ſuch penalties and forfeitures as any perſon uſing a malt-houſe not regiſtered is by this act ſubject to.

XXXIII. Provided always, That in all caſes where the floor of the kiln of any malt-houſe ſo erected or converted ſhall be covered with iron wire or iron plates, ſuch malt-houſe may be regiſtered by the ſaid commiſſioners, although it ſhall not contain a number of ſquare feet of kiln floor after the rate aforeſaid.

XXXIV. And be it enacted, That where any malt-houſe ſhall be regiſtered in the name of any perſon or perſons under the age of twenty-one years, every ſuch perſon ſhall be liable to the payment of all duty or duties of exciſe, and of all penalties and forfeitures that may be incurred and become payable by this act, and be ſubject to ſuch regulations and reſtrictions, as fully to all intents and purpoſes, as if ſuch perſon or perſons was or were adult and of full age.

XXXV. And be it enacted, That every perſon making malt, or making corn or grain into malt, ſhall keep conſtantly fixed in his or her malt-houſe, or malt-

A. D. 1789. Chap. 19.

houſes, ſtairs, or ſteps belonging to every floor, or other place belonging to every ſuch malt-houſe, which ſhall be uſed for keeping malt, or corn, or grain making into malt, ſufficient to enable the officers of exciſe who ſhall enter ſuch malt-houſe, at all times to have eaſy and convenient acceſs to the ſeveral floors, ſtores, and other places belonging to every ſuch malt-houſe, and ſhall on demand of any ſuch officer as aforeſaid, made to the owner of ſuch malt-houſe, or to the perſon attending at ſuch malt-houſe, furniſh ſuch officer with lights ſufficient to enable him to view, gauge, and take an account of malt and corn or grain making into malt in ſuch malt-houſe, and in every floor, ſtore, or other place therein, or ſhall for every neglect or default in either of the ſaid caſes, forfeit the ſum of twenty pounds.

XXXVI. And be it enacted, That all corn or grain making into malt, ſhall be immediately after the ſame ſhall be thrown out of any ſteep or ciſtern, put into ſuch couch frame as aforeſaid, and ſhall there remain thirty hours at leaſt, or ſuch maltſter or maker of malt ſhall not be entitled to the allowance herein directed.

XXXVII. And be it enacted, That if any malt or corn, or grain making into malt, ſhall be found in or upon any kiln, floor, ſtore, or other place for the making or keeping of malt, or of corn or grain making into malt, not duly entered and regiſtered according to the proviſions of this act, or if any corn or grain whatſoever be found in ſteep, or wetted in any place, except in ciſterns, uting vats, or other wetting places, or utenſils duly entered and regiſtered as aforeſaid, all ſuch malt and corn, together with the ſacks, bags, or veſſels containing the ſame, ſhall be forfeited: and the owner or owners thereof, or the perſon or perſons in whoſe poſſeſſion the ſame ſhall be found, ſhall forfeit the ſum of forty ſhillings for every barrel thereof.

XXXVIII. And whereas it is neceſſary for the collection of the duties on malt, that papers called ſpecimen papers ſhould be put up and preſerved in every malt-houſe, in order that the officers of the revenue, whoſe duty it is to viſit ſuch malt-houſes, ſhould enter on ſuch paper their viſits at ſuch malt-houſes reſpectively, and the gauges depending on ſuch viſits: be it enacted, That every maltſter, or maker of malt for ſale, who ſhall be furniſhed by any officer of the revenue with any ſuch ſpecimen paper, ſhall put the ſame up in his malt-houſe, and preſerve and keep the ſame poſted in ſuch manner that any officer of the revenue viſiting ſuch malt-houſe may view the ſame and make entries thereon, and if any ſuch maltſter or maker of malt, ſhall not keep and preſerve ſuch ſpecimen paper in manner herein directed, unavoidable accidents excepted, he or ſhe ſhall for every ſuch offence forfeit the ſum of five pounds.

XXXIX. And for the better encouragement of common brewers, and makers of ſtrong beer and ale for ſale, and to the end that no ſuch brewer or maker of ſtrong beer or ale for ſale, or any retailer thereof, may be under the neceſſity of ſelling the ſame at a higher rate than the uſual prices: be it enacted, That there ſhall be paid and allowed to every common brewer or maker of ſtrong beer or ale for ſale, the ſum of one ſhilling and ſix pence for every barrel of ſuch ſtrong beer or ale by him or her ſo brewed containing thirty-two gallons, each gallon containing two hundred and ſeventeen cubical inches and ſix-tenths of a cubical inch, by way of compenſation for the duty impoſed by this act upon the malt whereof ſuch ſtrong beer or ale ſhall be made; provided that it ſhall appear to the ſatisfaction of the commiſſioners of your Majeſty's revenue, that ſuch allowance is claimed on all the ſtrong beer or ale made or brewed by the perſon claiming ſuch allowance within the period in which the ſame ſhall be alledged to have been made or brewed; and the duties payable on all ſuch ſtrong beer or ale have

been

been charged, ſave on ſuch quantities as he, ſhe, or they may be entitled to be allowed as common brewers.

XL. Provided alſo, That proof upon oath to the ſatisfaction of the ſaid commiſſioners be firſt made, which oath every commiſſioner, ſub-commiſſioner, and collector, or ſuch other perſon as is or ſhall be lawfully authoriſed for that purpoſe, is hereby empowered to adminiſter of the quantity of malt uſed in making and brewing ſuch ſtrong beer or ale, and unleſs ſuch ſtrong beer be that ſpecies of ſtrong beer called porter, that ſuch quantity was not leſs than after the rate of ſix ſtones and an half to each barrel, containing ſuch thirty-two gallons as aforeſaid, and alſo that not leſs than two pounds of hops were uſed in making and brewing every ſuch barrel; and for every barrel of any ſpecies of ſtrong beer in which a leſs quantity of malt than ſeven ſtones and a quarter ſhall be uſed, no greater allowance ſhall be made than after the rate of two pence halfpenny for every ſtone of malt actually uſed therein, in lieu of the allowance herein before mentioned.

XLI. Provided alſo, That where a drawback ſhall be claimed on ſtrong beer made and brewed in any place where brewers are not, or ſhall not be permitted to brew as well ſmall beer as ſtrong beer, like proof on oath ſhall be made that no part of the worts produced from the ſaid malt, or any of the malt, or other material uſed in making the ſaid ſtrong beer or ale, hath been uſed in making ſmall beer.

XLII. Provided alſo, That proof to the ſatisfaction of the ſaid commiſſioners be firſt made of the payment of the duty, chargeable by virtue of this act, upon all malt, from which the ſaid ſtrong beer or ale ſhall be made or brewed.

XLIII. Provided alſo, That ſuch certificate or certificates as is or are herein directed to be given in lieu of the permit or permits for all ſuch malt, or an atteſted copy or copies thereof, ſhall be produced and delivered before ſuch allowance be paid, and that ſuch perſon ſhall alſo ſwear that the ſtrong beer or ale, for which he or ſhe ſo demands an allowance, was made or brewed from the malt ſpecified in the permit or permits, a copy of which is or are contained in ſuch certificate or certificates.

XLIV. And be it enacted, That there ſhall be made and allowed to every diſtiller or maker of *aqua vitæ*, ſpirits, or ſtrong waters within this kingdom from malt, an abatement of five pence of the duty or duties now payable, or which ſhall be payable by virtue of any act or acts of Parliament paſſed in the preſent ſeſſion of your Majeſty, your heirs or ſucceſſors, upon every gallon of *aqua vitæ*, ſpirits, or ſtrong waters by him or her made or diſtilled from malt during the time aforeſaid, as a full compenſation for the duty impoſed by this act on the malt whereof ſuch *aqua vitæ*, ſpirits, or ſtrong waters ſhall have been made, and a further abatement of one penny for every gallon of ſuch *aqua vitæ*, ſpirits, or ſtrong waters; provided that it ſhall appear to the ſatisfaction of the commiſſioners of your Majeſty's revenue, that ſuch allowance is claimed on all the ſpirits made or diſtilled by the perſon claiming ſuch allowance within the period in which the ſame ſhall be alledged to have been made or diſtilled, and that the duties payable on ſuch ſpirits have been charged on all ſuch *aqua vitæ*, ſpirits, or ſtrong waters, ſave ſuch quantity thereof as ſuch perſon is by law entitled to be allowed in reſpect to ſuch ſpirits being diſtilled from a ſtill or ſtills of certain dimenſions or contents; and provided that proof on oath to the ſatisfaction of the ſaid commiſſioners be firſt made, which oath every commiſſioner, ſub-commiſſioner and collector, or ſuch other perſon as is or ſhall be lawfully authorized for that purpoſe, is hereby empowered to adminiſter, of the quantity of malt uſed in diſtilling the ſame, and that ſuch *aqua vitæ*, ſpirits, or ſtrong waters were diſtilled from malt only.

A. D. 1789. Chap. 19.

XLV. Provided alſo, That it ſhall appear to the ſatisfaction of the ſaid commiſſioners, that the duty chargeable by this act upon all the malt from which ſuch *aqua vitæ*, ſpirits, or ſtrong waters ſhall have been ſo made or diſtilled hath been paid.

XLVI Provided alſo, That ſuch certificate or certificates, or an atteſted copy or copies thereof as herein mentioned, for all ſuch malt, ſhall be produced and delivered before ſuch allowance ſhall be paid, and ſuch perſon ſhall alſo ſwear that the *aqua vitæ*, ſpirits, or ſtrong waters, for which he or ſhe ſo demands an allowance, were made or diſtilled from the malt ſpecified in the permit or permits, a copy of which is or are contained in ſuch certificate or certificates, and no diſtiller ſhall be allowed a greater allowance than after the rate of two ſhillings and ſix pence for every barrel of malt ſo uſed in diſtilling ſuch ſpirits, and one penny for every gallon of the ſaid ſpirits which ſhall have been ſo charged with duty, any thing herein contained to the contrary notwithſtanding.

XLVII. And whereas monthly vouchers are returned to the proper officer of the quantities of beer and ale, and of *aqua vitæ*, ſpirits, and ſtrong waters, brewed and diſtilled within every month, ending the twenty-fifth day of each month, ſave the months of June and September, the former of which ends on the twenty-fourth day thereof, and the latter of which ends on the twenty-ninth day thereof; therefore towards enabling the ſaid commiſſioners to judge whether ſuch brewer and diſtiller claiming the allowance aforeſaid, claims the ſame on all the ſtrong beer or ale, or *aqua vitæ*, ſpirits or ſtrong waters reſpectively brewed and made, or diſtilled by him or her within the period in which it ſhall be alledged the ſame were brewed, made, or diſtilled; be it enacted, That no ſuch allowance ſhall be made to any ſuch brewer or diſtiller, if it ſhall appear to the ſaid commiſſioners that the period within which he or ſhe ſhall alledge that ſuch ſtrong beer or ale, *aqua vitæ*, ſpirits, or ſtrong waters were reſpectively brewed, made, or diſtilled, ſhall comprize any greater or leſs ſpace of time than from the twenty-fifth day of any one month to the twenty-fifth day of any ſucceeding month, ſave the month of June, which ſhall be computed to end on the twenty-fourth day thereof, and the month of September, which ſhall be computed to end on the twenty-ninth day thereof; any thing herein contained to the contrary notwithſtanding.

XLVIII. And be it enacted, That if any *aqua vitæ*, ſpirits, or ſtrong waters, ſhall be made or diſtilled within this kingdom, from any corn or grain unmalted, all ſuch *aqua vitæ*, ſpirits, or ſtrong waters, and the caſks, or other veſſels containing the ſame, ſhall be forfeited, and in every ſuch caſe, the proof ſhall lie on the party claiming ſuch ſpirits, and not on the officer ſeizing the ſame.

XLIX. And be it enacted, That upon all *aqua vitæ*, ſpirits, or ſtrong waters which ſhall be made in this kingdom between the twenty-fifth day of May, one thouſand ſeven hundred and eighty-nine, and the twenty-fifth day of March, one thouſand ſeven hundred and ninety inclusive, and which ſhall be made or diſtilled within this kingdom from any other material or materials than malt, except unmalted corn, there ſhall be paid and allowed by the collector of exciſe of the diſtrict wherein ſuch *aqua vitæ*, ſpirits, or ſtrong waters ſhall be made or diſtilled, an abatement of one penny out of the duty or duties now payable as aforeſaid for each and every gallon of ſuch *aqua vitæ*, ſpirits, or ſtrong waters ſo diſtilled, to the perſon or perſons ſo making or diſtilling the ſame.

L. And be it enacted, That from and after the twenty-fifth day of May, one thouſand ſeven hundred and eighty-nine, there ſhall be paid and allowed the ſum of two ſhillings and ſix pence per barrel to every perſon exporting malt out of this kingdom, on which the duty payable thereon by this act ſhall have been

paid, ſuch payment of two ſhillings and ſix pence for each barrel of malt being in the nature of a drawback or compenſation for the ſame, and to be paid by the collector of the port from whence ſuch malt ſhall be exported, out of any money in his hands ariſing from any aids or duties granted to your Majeſty applicable to the ſame; or if ſuch malt ſhall be exported within the time allowed by law for the payment of the duties thereon, then the charge for the duties upon ſuch malt ſhall be vacated for ſo much as ſhall be exported, upon the perſon or perſons exporting the ſame performing reſpectively the ſame requiſites, and complying with the like regulations and reſtrictions as are to be made and obſerved by perſons exporting any article whereon any bounties or drawbacks are payable for obtaining the ſame.

LI. And be it enacted, That no bounty whatſoever ſhall be paid on the inland carriage of any malt to Dublin, unleſs the ſame ſhall ſell for eight ſhillings at leaſt per barrel, and that but one-half of the ſaid bounty ſhall be paid upon all malt which ſhall ſell for more than eight ſhillings, and not for more than ten ſhillings per barrel; and that no bounty whatſoever ſhall be paid in any caſe on the land carriage of malt to Dublin, unleſs there ſhall be added to the oath to be taken before the paymaſter of corn premiums, or his deputy, by the corn factor or perſon ſelling the ſame, and claiming bounty for malt ſo bought, the words following, that is to ſay, "That every barrel of malt for which ſuch bounty is claimed was good, merchantable, properly manufactured, well trodden, ſcreened, and cleanſed from dirt and other impurities; and that every barrel of ſuch malt, and not merely the average thereof did actually ſell, without any practice or colluſion for the full ſum of eight ſhillings, or ten ſhillings, and upwards by the barrel," as the caſe may be.

LII. And be it enacted, That all and ſingular the ſaid duties, rates, and impoſitions hereby granted, ſhall be raiſed, anſwered, collected, and paid unto your Majeſty, your heirs and ſucceſſors, during the time aforeſaid, in like manner, except as to bonding the ſame, or any diſcount for prompt payment, and the ſame, and all penalties, and forfeitures inflicted by this act, ſhall and may be ſued for, levied, and recovered, and applied in ſuch manner and form, and by ſuch ways and means, and with ſuch powers and authorities as are preſcribed, directed, and appointed, in and by an act of Parliament made in the fourteenth and fifteenth years of the reign of his late Majeſty King Charles the ſecond, entitled, *An act for ſettling of the exciſe or new impoſt upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted*, or in or by any other act or acts of Parliament now in force, for the better collection of the revenue of exciſe, as fully and effectually to all intents, conſtructions, and purpoſes, as if the ſame were particularly mentioned, expreſſed, and re-enacted in this act, with the like remedy of appeal to and for the party or parties aggrieved or injured, as in and by the ſaid act or acts, or any of them is provided.

LIII. Provided always, That the monies ariſing by the ſale of any malt, or of corn or grain making into malt, and of the ſacks in which the ſame ſhall be contained, which according to any of the proviſions of this act ſhall be forfeited, ſhall go to the officers reſpectively who ſhall have ſeized the ſame, deducting for the uſe of your Majeſty, your heirs and ſucceſſors thereout, the ſum of two ſhillings and ſix pence for every barrel ſo forfeited, over and above the duty chargeable thereon; any thing herein contained to the contrary notwithſtanding.

LIV. And be it enacted by the authority aforeſaid, That if any perſon or perſons ſhall at any time or times be ſued or proſecuted for any thing by him or them done or executed in purſuance of, or by virtue of this act, or of any matter or thing in this act contained, ſuch perſon or perſons ſhall and may plead the general iſſue, and give this act and the ſpecial matter in evidence.

A. D. 1789.

LV. And be it enacted, That neither the ſix pence per pound, nor any other fee ſhall be payable to, or deducted or received by the vice-treaſurer or vice-treaſurers, receiver, or paymaſter-general, clerk of the pells, or any other officer or officers of this kingdom for their own uſe, for or on account of the iſſuing or payment of any ſum or ſums of money ariſing by, or which ſhall be received for, or on account of the aids hereby granted to your Majeſty, or of any payment to be made in purſuance of this act, but that the ſame ſhall be received and duly accounted for to your Majeſty, your heirs and ſucceſſors.

LVI. Whereas in certain diſtricts within the county of Cork, and the county of the city of Cork, brewers are bound to ſell for ready money only, which ſaid regulation extend to the ſaid diſtricts only and none others

LVII. And whereas it would much conduce to the ſatisfaction and advantage both of the brewer and of his cuſtomer within the ſaid diſtricts, if liberty was given to the brewers therein, to make a diſcount or allowance to their cuſtomers on their ſaid ready money payments: be it enacted, That it ſhall and may be lawful for every brewer within the ſaid diſtricts, to make an allowance or diſcount out of the ready money which ſhall be paid to him or her for beer or ale, by his or her cuſtomers therein, not exceeding five pounds in the hundred, and notwithſtanding ſuch diſcount or allowance to receive the drawback to which he or ſhe is now entitled, any law or ſtatute to the contrary thereof notwithſtanding.

CHAP. XX.

An Act for granting to His Majeſty, His Heirs and Succeſſors, certain Duties and Rates upon the Portage and Conveyance of all Letters and Packets within this Kingdom.

FOR the better ſupport of your Majeſty's government, and the convenience of trade; be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That from and after the twenty-fifth day of May, one thouſand ſeven hundred and eighty-nine, until the twenty-fifth day of March, one thouſand ſeven hundred and ninety inclusive, and no longer, it ſhall and may be lawful to and for the poſt-maſter general of this kingdom for the time being, and his deputy and deputies, ſervants and agents, to and for the uſe of his Majeſty, his heirs and ſucceſſors, to demand, have, receive, and take for the portage and conveyance of all letters and packets which he ſhall convey, carry or ſend poſt, to and from places within this kingdom, according to the ſeveral rates and ſums of money herein after mentioned, that is to ſay, for the port and conveyance of every ſingle letter or piece of paper, from the office in this kingdom, where ſuch letter or piece of paper ſhall be put in, to any diſtance within the ſame not exceeding fifteen miles Iriſh meaſure, the ſum of two pence; and to any diſtance exceeding fifteen miles and not exceeding thirty miles, the ſum of three pence; and to any diſtance exceeding thirty miles, the ſum of four pence; and for the port or conveyance of every double letter, double the ſaid ſums reſpectively; and for every treble letter, treble the ſaid ſums reſpectively; and for every ounce weight, four times the ſaid ſums reſpectively; and ſo in proportion for any greater weight than an ounce, reckoning

ing every quarter of an ounce equal to a ſingle letter; and that all letters and packets directed from any place in this kingdom to any part or parts in Great Britain, or beyond the ſeas, or received in this kingdom from Great Britain, or any part or parts beyond the ſeas, ſhall be charged and pay for their portage and conveyance within this kingdom, from or to Dublin, Waterford, or Donaghadee, or any other port where packet boats for the conveyance of letters to and from this kingdom, are or may be eſtabliſhed, as they ſhall reſpectively be ſhipped from or landed in any of the ſaid places, according to the rates aforeſaid; and that every letter or packet paſſing through the general poſt-office in the city of Dublin, from any place within this kingdom not leſs diſtant than four miles from the general poſt-office in the ſaid city, to any place within the ſaid kingdom not leſs diſtant than four miles from the general poſt-office in the ſaid city, ſhall be charged and pay according to the diſtances herein before mentioned to Dublin, and be further charged and pay according to the ſame rates from Dublin; and that for every letter or packet directed on board, or brought or ſent from on board any ſhip or veſſel riding or ſtopping in any port within this kingdom, there ſhall be charged and paid to his Majeſty, his heirs and ſucceſſors, over and above the rates aforeſaid, the ſum of one penny.

II. And be it further enacted, That it ſhall and may be lawful to and for his Majeſty's poſt-maſter general of this kingdom, and his deputies, and he and they are hereby required to demand and receive for the port and conveyance of all letters and packets for Ireland from Great Britain, or foreign parts, in addition to the rates of poſtage hereby reſerved, ſuch further rates of poſtage as now are or hereafter ſhall be charged for the conveyance of ſuch letters and packets by any act or acts now made or hereafter to be made by the Parliament of Great Britain; and that his Majeſty's poſt-maſter general of this kingdom ſhall, and he is hereby authorized and required to account for and pay the ſame quarterly to the revenue of the poſt-office of Great Britain; and that there ſhall be paid to his Majeſty, his heirs and ſucceſſors, for the delivery of every Britiſh or foreign printed newſpaper, and every printed vote or proceeding in Parliament, arriving at the general poſt-office in Dublin, Waterford, or Donaghadee, or any other port, where ſuch packet boats as aforeſaid are or ſhall be eſtabliſhed, from Great Britain, without covers, or in covers open at the ſides, the ſum of one penny, over and above the poſtage which may be charged thereon, and accounted for to Great Britain; and in like manner there ſhall be paid to his Majeſty, his heirs and ſucceſſors, for the port and conveyance, through this kingdom, of every printed newſpaper directed from any part of Ireland to any part of Great Britain without covers, or in covers open at the ſides, the ſum of one penny, and no more, which ſum of one penny ſhall be paid on the delivery of every ſuch newſpaper at the poſt-office from whence it is diſpatched in this kingdom.

III. And be it enacted, That it ſhall and may be lawful to and for the poſt-maſter general for the time being, and his deputies, from and after the twenty-fifth day of May, one thouſand ſeven hundred and eighty-nine, until the twenty-fifth day of March, one thouſand ſeven hundred and ninety inclusive, and no longer, to demand, have, receive and take for the portage and conveyance of all letters and packets conveyed by the penny poſt, according to the ſeveral rates herein after mentioned; that is to ſay, that for the port and conveyance of any letter or packet, not being more than four ounces in weight, from and to any place within the limits of the ſaid city of Dublin, as the ſaid limits are now deſcribed and aſcertained by a ſurvey thereof, made on the tenth day of July, one thouſand ſeven hundred and ſeventy-three, by Thomas Mathews ſworn ſurveyor of the ſaid city of Dublin, there ſhall be paid at the time of putting ſuch letter or packet into the penny poſt-office, the ſum of one penny; and for the port

A. D. 1789. Chap. 20.

and conveyance of every letter or packet not exceeding the like weight, from or to any place beyond the ſaid limits ſo aſcertained as aforeſaid, from or to any place within the circuit of the penny poſt-office there ſhall be paid at the time of putting in ſuch letter or packet, the ſum of one penny, and a further ſum of one penny on the delivery thereof; and that for every letter or packet of any weight which ſhall be ſent to or delivered from the general penny poſt-office by the penny poſt, from or to any place not being within the ſaid limits as before aſcertained, there ſhall be paid the ſum of one penny over and above and excluſive of the ſeveral rates chargeable thereon.

IV. And be it enacted, That every bill of exchange, merchant's account, invoice, or bill of lading, writ, proceſs, or proceeding at law, written upon the ſame ſheet or piece of paper with a letter, and every letter to or from ſeveral or diſtinct perſons, written upon the ſame ſheet or piece of paper, ſhall be rated, taxed, and paid for as ſo many ſeveral or diſtinct letters, according to the rates eſtabliſhed by this act, or hereafter to be eſtabliſhed by any act to be paſſed in this kingdom relative to the portage of letters within the ſame.

V. And whereas patterns of cloth, ſilk, ſtuff, and ſmall ſamples of other ſorts of goods, are frequently encloſed in a ſingle letter or piece of paper, and ſent by the poſt: be it enacted, That for every ſingle letter or cover endorſed on the outſide "patterns," containing one or more paper or papers with patterns, or containing one or more pattern or patterns of cloth, ſilk, or ſtuff, or one or more ſample or ſamples of any other ſort of goods, and containing no other writing, matter, or thing, ſave only what appertains to ſuch patterns or ſamples, if the ſame together do not exceed one ounce weight, the rates payable for a double letter by this act, or by any act to be paſſed in this kingdom relative to the portage of letters within the ſame, ſhall be paid and no more.

VI. And be it enacted, That the poſt-maſter general for the time being, ſhall cauſe an account to be kept of all monies ariſing to his Majeſty, his heirs and ſucceſſors by virtue of this act.

VII. And be it enacted, That the net revenue and monies ariſing by the rates and duties hereby granted to his Majeſty, his heirs and ſucceſſors, after paying all charges, out-goings, diſburſements, expences and ſalaries neceſſary for the receipt and management of the ſame; and all expences attending the ſaid office, and the due execution of this act, ſhall be paid into his Majeſty's exchequer in this kingdom, in ſuch manner, and at ſuch time and times as his Majeſty, his heirs and ſucceſſors, or the lord lieutenant or other chief governor or governors of this kingdom for the time being ſhall direct and appoint.

VIII. And be it enacted, That in caſe the poſt-maſter general, or any perſon concerned in the execution of this act, ſhall neglect or refuſe to perform any matter or thing whatſoever according to the true intent and meaning of this act, or if they or any of them, or any other officer employed by virtue of this act, ſhall embezzle, divert or miſapply any of the monies by them, or any of them, collected or received by virtue of this act, contrary to the true meaning thereof, then and in every ſuch caſe every perſon ſo offending, ſhall forfeit his office, and be incapable to ſerve his Majeſty, his heirs or ſucceſſors, in any office or place of truſt or profit, and ſhall be liable for every ſuch offence to pay treble the ſum ſo embezzled, diverted, or miſapplied.

IX. And be it enacted, That neither the ſix pence per pound, nor any other fee ſhall be payable to, or be deducted or received by the vice-treaſurer or vice-treaſurers, receiver, or paymaſter general, clerk of the pells, or any other officer or officers of this kingdom, to his or their uſe, for or on account of the iſſuing or payment of any ſum or ſums of money ariſing by, or which ſhall be received for or on account of the aids hereby granted to his Majeſty, his heirs and

and ſucceſſors, or of any payment to be made in purſuance of this act, but that the ſame ſhall be duly accounted for to his Majeſty, his heirs and ſucceſſors.

X. And be it enacted, That no letters or packets ſent by the poſt to or from any place or places whatſoever, ſhall be exempted from paying the duty of poſtage according to the rates eſtabliſhed by this act, other than and except ſuch letters and packets as are herein after excepted, and in ſuch manner, and under ſuch reſtrictions as are herein after declared and enacted concerning the ſame; that is to ſay, all letters and packets not exceeding the weight of two ounces, and not coming from any foreign place or parts beyond the ſeas, and ſent from and to any place or places within this kingdom, during the ſitting of any ſeſſion of Parliament, or within forty days before or forty days after any ſummons or prorogation of the ſame, which ſhall be ſigned on the outſide thereof by any member of either of the two houſes of Parliament in this kingdom, and whereof the whole ſuperſcription ſhall be of the hand writing of ſuch member, and ſhall have endorſed thereon in the ſame hand writing, and on the ſame ſide with ſuch ſuperſcription and ſignature, the month and the day of the month and year when the ſame ſhall be put into any poſt-office of this kingdom, to be forwarded by the poſt, the day and month to be in words at length; and ſhall alſo have endorſed thereon in the ſame hand writing, the name of the poſt-town from which the ſame is to be ſent.

XI. Provided always, That no ſuch letter or packet ſhall paſs free of the duty of poſtage unleſs the member directing the ſame ſhall have actually been in the poſt-town, or within the diſtrict or delivery of ſuch poſt-town where ſuch letters or packets ſhall be put in, to be forwarded by poſt on the day of the date ſuperſcribed on ſuch letter or packet; and alſo except all letters and packets not exceeding the like weight, which ſhall during the ſitting of any ſeſſion of Parliament, or within forty days before, or forty days after any ſummons or prorogation of the ſame, be directed from any place in this kingdom, to any member of either houſe of the Parliament of this kingdom, at the place where he ſhall actually be at the time of the delivery thereof, or at any of his uſual places of reſidence, or at the houſe of Parliament of which he is a member; alſo all letters and packets from and to any place within this kingdom, directed to his Majeſty's lieutenant general, or other chief governor or governors of this kingdom, his Majeſty's principal ſecretary of ſtate for this kingdom, the chief ſecretary of ſuch lieutenant general, or other chief governor or governors of this kingdom, the ſecretary for the provinces of Ulſter and Munſter, the under ſecretary and firſt clerk for the civil department in the ſaid chief ſecretary's office, the under ſecretary and firſt clerk for the military department of the office of ſuch chief ſecretary, the ſecretary of the ſaid general-poſt-office, the comptroller of the ſorting office in the ſaid general poſt office, and the ſurveyors of the ſaid poſt office, all for the time being; and all letters and packets ſent by any of the ſaid officers for the time being, from and to any place in this kingdom, which ſhall relate to the buſineſs of their reſpective offices, or their own private concerns only, and ſhall be ſigned, ſuperſcribed and dated on the outſide of ſuch letter as aforeſaid; and in caſe any ſuch officer ſhall receive under cover to him, with intent to evade the payment of any of the rates granted by this act, any letters or packets intended for, or directed to other perſons, every ſuch officer is hereby authorized and required to ſend the ſame to the general poſt-office in Dublin, in order that ſuch letters and packets may be charged with the duty of poſtage payable thereon; it being the true intent and meaning of this act, that the privilege of ſending and receiving letters and packets by ſuch officers, ſhall extend to ſuch letters and packets only as relate to the buſineſs of their reſpective offices,

A. D. 1789. Chap. 20.

or their own immediate and private concerns; and alſo, except letters and packets ſent from the general poſt-office in Dublin, and which ſhall appear by an endorſement made thereupon by ſome perſon or perſons (not exceeding two in number) authorized under the hand and ſeal of the poſt-maſter-general of this kingdom for the time being, to be on his Majeſty's ſervice, and ſhall be ſealed with the ſeal of the ſaid general poſt-office; which perſon or perſons are hereby ſtrictly forbid ſo to endorſe and ſeal any letter or packet whatſoever, unleſs ſuch only concerning which they ſhall receive the ſpecial directions of their ſuperior officer, or which they ſhall themſelves know to concern the buſineſs of the poſt-office; and if any perſon or perſons authorized as aforeſaid, under the hand and ſeal of the ſaid poſt-maſter-general, ſhall knowingly make and ſubſcribe ſuch endorſement, or procure the ſame to be made on any letter or packet which does not really concern the buſineſs of the ſaid general poſt-office, he ſhall for the firſt offence forfeit and pay the ſum of five pounds, and for the ſecond offence ſhall be diſmiſſed from his office.

XII. And be it enacted, That all covers containing muſter affidavits from the out-penſioners of the royal hoſpital, and ſent from any place within this kingdom, directed to the regiſter of the ſaid hoſpital, ſhall be delivered to the ſaid regiſter free of the duty of poſtage, provided that every ſuch cover ſhall be unſealed, and ſhall contain no other enclоſure ſave and except the ſaid muſter affidavits; and that all printed receipts for the pay of ſuch out-penſioners, made up as a letter or cover of a letter, and directed with the words, *To Out-penſioner of the Royal hoſpital*, the words out-penſioner of the Royal hoſpital being printed thereon, and ſealed with the ſeal of the paymaſter of the royal hoſpital, ſhall in like manner be delivered free of poſtage to ſuch out-penſioners within this kingdom, to whom they ſhall be reſpectively directed, provided ſuch printed receipts ſhall not contain any incloſure; and if any ſuch receipt, cover, or muſter affidavit, ſhall be found to contain any enclоſure whatſoever, contrary to the true intent and meaning of this act, then and in that caſe, every ſuch receipt made up as a cover or letter, and every ſuch cover or muſter affidavit ſhall be charged and liable to treble the duty of poſtage, according to the rates eſtabliſhed by this act, any thing herein contained to the contrary in any wiſe notwithſtanding.

XIII. And be it enacted, That it ſhall and may be lawful to and for certain perſons, who, by virtue of their reſpective offices in Great Britain, have heretofore ſent or received letters and packets free from the duty of poſtage by virtue of or under any act or acts of the Britiſh Parliament, to ſend and receive by the poſt, letters and packets from Great Britain to any part of Ireland, or from any part of Ireland to Great Britain, free from the duty of poſtage, ſubject nevertheleſs to ſuch limitations and reſtrictions as perſons in this kingdom, who, by virtue of their employments or offices, are permitted to ſend and receive letters and packets free of poſtage, are ſubject and liable to by this act.

XIV. And whereas frauds may be practiſed in ſending covers, letters, and packets by poſt directed to members of Parliament and other perſons privileged by this act, to receive letters and packets free of the duty of poſtage, containing letters and packets intended for others, and not intended for ſuch members or other perſons to whom ſuch covers, letters, and packets are ſo directed, whereby the perſons for whom ſuch letters and packets are really intended may receive ſuch covers, letters, and packets free from the duty of poſtage, to the injury of the revenue; for remedy whereof, be it enacted, That it ſhall and may be lawful to and for the ſaid poſt-maſter general, and all perſons acting under this act, to charge the whole of ſuch covers, letters, and packets, with treble the duty of poſtage,

poſtage, according to the rates eſtabliſhed by this act, any thing herein contained to the contrary notwithſtanding.

XV. Provided always, That if it ſhall appear by the certificate of ſuch member, that ſuch cover, letter, or packet, ſo charged, was actually intended for ſuch member, or for ſome of his family, and not covering a correſpondence to any perſon not reſident in his houſe, that then and in every ſuch caſe, the poſtage ſo charged and paid for every ſuch letter, cover, or packet, ſhall be returned to ſuch member.

XVI. Provided always, and be it further enacted, That nothing herein contained ſhall extend to charge with the duty of poſtage any printed votes or proceedings in Parliament, or printed newſpapers being ſent by the poſt without covers, or in covers open at the ſides, which ſhall be ſigned on the outſide thereof by any member of Parliament in this kingdom, or which ſhall be directed to any ſuch member at any place within this kingdom, whereof he ſhall have given notice in writing to the poſt-maſter general of Ireland, or which ſhall be ſent by certain officers in the office of his Majeſty's poſt-maſter general, who ſhall be thereunto licenſed by the ſaid poſt-maſter general reſpectively, but that all ſuch votes, proceedings in Parliament, and printed newſpapers ſo ſent and ſigned as aforeſaid, ſhall be received free of the duty of poſtage.

XVII. Provided nevertheleſs, That no ſuch printed newſpaper ſhall paſs free of poſtage from the general poſt-office purſuant to any ſuch notice, or from any other poſt-office in this kingdom, unleſs ſuch newſpaper ſhall be put into ſuch poſt-offices reſpectively, two hours at the leaſt before the time of the poſt being diſpatched therefrom.

XVIII. And be it enacted, That it ſhall and may be lawful to and for his Majeſty's poſt-maſter general of this kingdom, or any of the officers employed under him, to examine and ſearch any packet ſent without a cover, or in a cover open at the ſides, in order to diſcover whether any letter or other paper or thing whatſoever be encloſed or concealed in or with ſuch printed votes, proceedings, or printed newſpapers, and in order to diſcover whether ſuch printed newſpapers ſhall have been duly ſtamped; and in caſe any letter or paper, or thing whatſoever ſhall be found to be encloſed, written, or concealed in, on, or with ſuch printed votes, proceedings in Parliament, or newſpapers as aforeſaid, or in caſe there ſhall be any writing other than the ſuperſcription of ſuch printed votes, proceedings, or newſpapers, or any of them, or on or in the cover thereof, the whole of ſuch packet ſhall be charged with treble the duty of poſtage by this act impoſed; and in caſe any ſuch newſpaper ſhall appear not to have been duly ſtamped, every ſuch officer is hereby required to ſtop the ſame, and ſend it to the commiſſioners of ſtamp duties at their office in the city of Dublin.

XIX. And be it enacted, That if any perſon or perſons whatſoever within this kingdom ſhall forge or counterfeit the ſeal or hand-writing, or make uſe of the name of any perſon whatſoever in the ſuperſcription of any letter or packet to be ſent by the poſt, in order to avoid the payment of the duty of poſtage, or ſhall forge, counterfeit, or alter, or ſhall procure to be forged, counterfeited, or altered, the date, place, or any other part of the ſuperſcription of any ſuch letter or packet, or ſhall write, or cauſe to be written and ſent by the poſt any letter or packet, the ſuperſcription or any part whereof ſhall be forged, counterfeited or altered, in order to avoid the payment of the duty of poſtage, knowing the ſame to be forged, counterfeited, or altered; or if any perſon or perſons within this kingdom ſhall forge, or counterfeit, or alter, or procure to be forged, counterfeited, or altered, any certificate of any member of either houſe of the Parliament

A. D. 1789. Chap. 20.

of this kingdom, or of any other perſon entitled to the privilege of ſending letters free of the duty of poſtage, in order to have the poſtage charged upon any cover, letter, or packet refunded; every perſon ſo offending, being thereof duly convicted, ſhall for the firſt offence forfeit the ſum of fifty pounds, and for the ſecond offence, the ſum of one hundred pounds, and for the third offence ſhall be deemed guilty of felony, and ſhall be tranſported for ſeven years; and that it ſhall and may be lawful to and for his Majeſty's poſt-maſter-general of this kingdom, and his deputies, and all perſons acting under this act, to charge any letter or packet, the ſuperſcription whereof, or any part whereof ſhall appear to be forged or counterfeited, or altered, with treble the duty of poſtage payable by virtue of this act; which ſaid duty ſhall be levied and paid, unleſs the member of either houſe of Parliament, or other privileged perſon whoſe ſuperſcription it imports to be, ſhall certify by writing under his hand to the poſt-maſter-general, or his deputy, that ſuch ſuperſcription and every part thereof is of his hand writing.

XX. And be it enacted, That if any collector or receiver, ferryman, or other perſon whatſoever, appointed or intruſted or employed to take or receive the toll or rates at any turnpike gate or bar erected upon any highways, bridges, or poſt-roads, or at any ferry, or any perſon who has or ſhall have the care of any gate of any walled town, or the cuſtody of the keys of ſuch gate ſhall demand and take any toll or rate for the coachman, poſt-boy, expreſs-boy, or rider, guard, ſervant, or other perſon, horſes or carriages carrying or employed to carry any mail or bag of letters in this kingdom, paſſing through, over, or acroſs the ſame, or ſhall not permit and ſuffer the horſes and carriages, together with the coachman, poſt-boy, expreſs-boy, or rider, guards, ſervant, and other perſons ſo employed to paſs through ſuch toll-gates, bars, or gates, and acroſs ſuch ferries without delay; or if any ferryman ſhall not within the ſpace of one hour after demand made, in all poſſible caſes convey the coachman, poſt-boy, expreſs boy, rider, guard, ſervant, and other perſons, together with the horſes and carriages employed as aforeſaid, acroſs ſuch ferry to the uſual landing place; or if any perſon having the care of any gate of a walled town, or the cuſtody of the keys of ſuch gate, ſhall not within a quarter of an hour after demand made aloud at ſuch gate, open the ſame, and admit the coachman, poſt-boy, expreſs-boy, rider, guard, ſervant, or other perſons, together with the horſes and horſe-carriages employed as aforeſaid, ſuch offender or offenders being convicted thereof by the oath of ſuch coachman, poſt-boy, expreſs-boy, or rider, or other credible witneſs or witneſſes, before any juſtice of the peace within the diſtrict where ſuch offence ſhall be committed, which oath every juſtice is hereby authorized and required to adminiſter, ſhall for every ſuch offence forfeit the ſum of twenty ſhillings, to be paid to the informer; and if the ſame ſhall not be forthwith paid upon ſuch conviction, it ſhall and may be lawful for ſuch juſtice, and he is hereby required to commit the offender to the houſe of correction, there to remain until the ſaid penalty or forfeiture ſhall be paid, or for any time not exceeding the ſpace of twenty-one days, nor leſs than fourteen days from the time of commitment, unleſs ſuch penalty or forfeiture ſhall be ſooner paid.

XXI. Provided always, and be it enacted, That the poſt-maſter general ſhall cauſe an account to be kept of all tolls payable on four wheel carriages carrying or travelling with his Majeſty's mails, at the ſeveral and reſpective turnpike gates through which the ſame ſhall paſs, and ſhall from time to time cauſe the amount thereof to be paid to the treaſurers of the turnpike roads, to whom the ſame are reſpectively payable, by four quarterly payments; any law or uſage to the contrary notwithſtanding.

A. D. 1789.

XXII. And be it further enacted, That all and every the clauſes, proviſoes, powers, privileges, diſabilities, penalties, forfeitures, and modes for the recovery of the ſame matters and things contained in an act made in the twenty-third and twenty-fourth years of his Majeſty's reign, touching the ſaid general poſt-office, and the ſaid office, called the penny poſt-office, entitled, *An act for the eſtabliſhing a poſt-office within this kingdom*, and not herein or by any other act paſſed in this kingdom, altered, amended, or repealed, ſhall be applied and extended, and ſhall be conſtrued to apply and extend to this preſent act, as fully and effectually to all intents and purpoſes as if the ſame had been particularly repeated and re-enacted in this preſent act.

CHAP. XXI.

An Act for granting to His Majeſty, His Heirs and Succeſſors, ſeveral Duties therein mentioned, to be levied by the Commiſſioners for managing the Stamp Duties.

WE your Majeſty's moſt dutiful and loyal ſubjects the commons of Ireland in Parliament aſſembled, being deſirous to raiſe ſuch aids and ſupplies as may be ſufficient to ſupport with honour and dignity your Majeſty's government, do humbly preſent to your Majeſty the free gift of the rates and duties herein after mentioned, and do beſeech your Majeſty, that it may be enacted, and be it enacted by the Kings's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That from and after the twenty-fifth day of May, one thouſand ſeven hundred and eighty-nine, until the twenty-fifth day of March, one thouſand ſeven hundred and ninety inclusive, there ſhall be, throughout the kingdom of Ireland, raiſed, collected, levied, and paid unto your Majeſty, your heirs and ſucceſſors, the ſeveral and reſpective rates, impoſitions, duties, charges, and ſums of money following; That is to ſay, for and upon the ſeveral matters and things expreſſed in the ſchedule hereunto annexed, the ſeveral and reſpective rates, impoſitions, duties, charges and ſums of money in the ſaid ſchedule mentioned; and for every advertiſement to be contained or publiſhed in any gazette, newſpaper, journal, or daily accounts, to be publiſhed weekly or oftener, or in any other printed paper or pamphlet whatſoever, being diſperſed or made publick yearly, monthly, or at any other interval or time within the time aforeſaid, a duty of one ſhilling; and a further duty for the ſame, after the rate of one ſhilling for every ten lines which every ſuch advertiſement ſhall contain over and above the firſt ten lines; no ſuch line to exceed in length twenty m's of the letter called long primmer, or two inches and three quarters of an inch; and for and upon every pamphlet or paper, not exceeding ſix ſheets in octavo, or in a leſſer page, and not exceeding twelve ſheets in quarto, or twenty ſheets in folio, ſo printed, a duty after the rate of two ſhillings for every ſheet of any kind of paper which ſhall be contained in one printed copy, or impreſſion thereof; and for and upon all inſurances for inſuring houſes, furniture, goods, wares, merchandizes, or other property from loſs by fire, which ſhall be made at any time between the twenty-fifth day of May, one thouſand ſeven hundred and eighty-nine, and the twenty-fifth day of March, one thouſand ſeven hundred

A. D. 1789. Chap. 21.

and ninety inclusive, a duty after the rate of one shilling for every one hundred pounds insured thereby.

II. And be it further enacted, That in case any such advertisement shall be printed in lines exceeding such length as aforesaid, then and in that case, there shall be paid for every such advertisement treble the duties herein before mentioned.

III. And be it further enacted, That every deed, instrument, note, or memorandum, letter, muniment, or writing, for or relating to the payment of any sum of money, or for making any valuable consideration for or on the loss of any ship or vessel, goods, monies, or effects, or upon any loss by fire, or for any loss whatsoever, or for or upon any life or lives, shall be construed, deemed, and adjudged to be policies of insurance, within the meaning of this act.

IV. And be it further enacted, That every deed, instrument, note, memorandum, letter, or other muniment, or writing, between the captain and master, or owner of any ship or vessel, and any merchant, trader, or other person, in respect of the freight, or conveyance of any goods, money, wares, merchandizes or effects laden, or to be laden, on board of any such ship or vessel, shall be deemed and adjudged to be a charter-party, within the meaning of this act.

V. And for correcting abuses committed by arresting persons without any writ or legal process to justify the same, by means whereof, the payment of the duty hereby given to the crown upon such process may be evaded: be it enacted, That from and after the twenty-fifth day of May, one thousand seven hundred and eighty-nine, every officer or clerk belonging, or that shall hereafter belong to the court of King's-Bench, court of Common Pleas, or court of Exchequer, who shall sign any writ or process before judgment, to arrest any person or persons thereupon, shall at the time of signing thereof, set down upon such writ or process, the day and year of signing the same, which shall be entered upon the remembrance roll, or in the book wherein the abstract of such writ or process shall be entered, upon pain to forfeit the sum of ten pounds for every offence or neglect of such officer, or clerk as aforesaid; such forfeiture to be recovered by civil bill, one moiety thereof to the use of your Majesty, your heirs and successors, and the other moiety to him, her, or them who shall inform and sue for the same.

VI. And be it enacted, That all books and pamphlets, serving chiefly for the purpose of an almanack or directory, by whatever name or names entitled or described, are and shall be charged with the duty imposed by this act on almanacks and directories, but not with any of the duties charged by this act on pamphlets, or any other printed papers, any thing herein contained to the contrary notwithstanding.

VII. Provided always, That this act, or any thing herein contained, shall not extend to charge any bill of exchange, accounts, bills of parcels, bills of fees, or any bills or notes (not sealed) for payment of money at sight, or upon demand, or at the end of certain days of payment.

VIII. Provided also, That nothing in this act contained, shall extend to charge the probat of any will, or letters of administration of any common seaman or soldier who shall be slain or die in his Majesty's service, a certificate being produced from the captain or commander of the ship or vessel, or captain or commanding officer of the troop or company under whom such seaman or soldier served at the time of his death; of the truth whereof an oath (or if by a quaker a solemn affirmation) shall be made before the proper judge or officer by whom such probat or administration ought to be granted, which oath such judge or officer is

is hereby authorized and required to adminiſter, and for which no fee or reward ſhall be taken.

IX. Provided alſo, That none of the rates, duties, or ſums of money impoſed by this act, ſhall be raiſed, levied, collected, or paid, or be payable unto your Majeſty by virtue of this act, by any perſon or perſons who ſhall be admitted to ſue or defend in *forma pauperis*, ſo far as relates to the ſuit in which he, ſhe, or they ſhall be admitted to ſue or defend.

X. Provided alſo, That this act, or any clauſe therein contained, ſhall not be conſtrued to charge with any duty, any warrant made by, or recognizance taken before any juſtice or juſtices of the peace, or any proceedings of any court martial which relate to any trial of any common ſoldier, but ſuch warrants, recognizances and proceedings ſhall be and are hereby declared to be exempted from the payment of any of the duties impoſed by this act.

XI. Provided alſo, That this act ſhall not extend to charge with any of the duties aforeſaid, any act of Parliament, proclamation, orders of council, forms of prayer and thankſgiving, or any acts of ſtate which ſhall be ordered by your Majeſty, your heirs and ſucceſſors, or by the lord lieutenant, or other chief governor or chief governors of this kingdom for the time being, to be printed, or the printed votes or other matters which are or ſhall be ordered to be printed by either houſe of Parliament, any books commonly uſed in any of the ſchools in Ireland, or any books containing only matters of devotion or piety, or any ſingle advertiſement printed by itſelf, or the weekly bills of mortality, or the daily accounts or bills of goods imported and exported, ſo as ſuch daily accounts, or bills of goods imported and exported, do contain no other matter than accounts of goods imported into, and exported from this kingdom, and the particulars relating to ſuch imports and exports, and ſo as the ſame be printed and publiſhed by ſuch officer or officers as ſhall be authorized thereto by the lord lieutenant general, or other chief governor or chief governors of this kingdom for the time being; any thing herein contained to the contrary notwithſtanding.

XII. And be it enacted, That all accounts or bills of goods imported or exported, printed or publiſhed by any other perſon or perſons, except ſuch officer or officers authorized as aforeſaid, whether printed or publiſhed daily, weekly, monthly, or at any other time or times, or publiſhed as accounts, or as abſtracts of accounts, or in any other manner whatſoever, ſhall be, and are hereby deemed to be daily accounts; or bills of goods imported and exported, and ſubject to the duties hereby impoſed, and ſhall pay a duty in proportion to the number of day's accounts of imports or exports contained therein; that is to ſay, the ſum of one penny for each and every day's account, or abſtract of every day's account, of imports or exports, which ſhall appear to be included in every ſuch publication.

XIII. Provided alſo, That nothing herein contained ſhall extend, or be conſtrued to extend to ſubject the books of any corporate body to any ſtamp or duty whatſoever.

XIV. And be it enacted, That a diſtinct account ſhall be kept by the receiver general of the ſtamp duties, of the money ariſing from the reſpective duties of five pounds, in the ſaid ſchedule mentioned, on the admiſſion of any ſtudent into the ſociety of King's-Inns, and on the admiſſion of any barriſter into the inns of court, and that the ſame ſhall be paid to the treaſurer of the ſaid ſociety, to be applied by him in ſuch manner as ſhall be directed by the ſaid ſociety.

XV. And be it enacted, That for the better and more effectually levying, collecting, and paying unto your Majeſty, your heirs and ſucceſſors, the ſeveral and

A. D. 1788. Chap. 21.

reſpective duties hereby granted, it ſhall and may be lawful for your Majeſty, or the lord lieutenant, or other chief governor or chief governors of this kingdom for the time being, from time to time, to nominate and appoint ſuch perſons as your Majeſty, your heirs and ſucceſſors, or the lord lieutenant, or other chief governor or governors of this kingdom for the time being, ſhall think fit, to be commiſſioners or officers for the ſtamping and marking of vellum, parchment and paper, and managing the duties thereupon; and that the commiſſioners ſo to be appointed ſhall keep their head office in ſome convenient place within the city of Dublin; and the ſaid commiſſioners or the major part of them, are hereby empowered under their hands and ſeals, to appoint ſuch inferior officers, with the conſent and approbation of the lord lieutenant, or other chief governor or governors of this kingdom for the time being, for the marking or ſtamping of vellum, parchment and paper, and for the better collecting or levying the debts hereby granted to your Majeſty, your heirs and ſucceſſors, as they at their diſcretion ſhall think proper.

XVI. And whereas it may be difficult to prove, that the commiſſioners and other officers for managing and collecting the duties on vellum, parchment, and paper, heretofore appointed, or who have held, or who do now, or may hereafter actually hold ſuch offices reſpectively, have performed the requiſites preſcribed by law to entitle them to execute the ſaid offices reſpectively, and queſtions may ariſe thereon touching the validity of acts done, or to be done, by the ſaid commiſſioners and officers, and the validity of the types, marks, and ſtamps, which have been, or may be uſed for the marking of the ſaid duties, and of the impreſſions made therewith: be it further enacted, That all types, marks and ſtamps heretofore uſed by the ſaid commiſſioners, or by any officer or officers acting under their authority, for marking the ſaid duties, and all impreſſions made therewith on any deeds, records, or writings whatſoever, ſhall be, and the ſame and every of them are and is hereby declared lawful and valid to all intents and purpoſes; and that all actions, ſuits, indictments, informations, proſecutions and proceedings whatſoever, touching any of the matters contained in this act, or for or touching any act or acts heretofore done or hereafter to be done by the ſaid commiſſioners and officers, or any of them, in virtue or under colour of their reſpective offices, it ſhall be deemed and taken that the ſaid commiſſioners and officers have performed the ſeveral requiſites preſcribed by law to entitle them to execute the ſaid offices reſpectively.

XVII. Provided always, and be it enacted, That the ſeveral commiſſioners and officers heretofore appointed for the ſtamping or marking of vellum, parchment, and paper, and managing the duties thereupon, and now actually holding and exerciſing ſuch offices reſpectively, as alſo ſuch other commiſſioners and officers as ſhall be hereafter appointed purſuant to this act, ſhall, during the continuance of this act, for the more effectually levying the ſeveral duties hereby granted, continue to act in the ſeveral offices to which they have been, or ſhall be ſo appointed, or which they now actually hold or exerciſe, in like manner, with the ſame powers and authorities, and ſubject to the ſame reſtrictions and limitations as are mentioned in former acts granting ſtamp duties unto your Majeſty, or any of them, ſave as herein is otherwiſe directed, unleſs ſuch commiſſioners or inferior officers ſhall be ſooner removed from ſuch offices by the lord lieutenant, or other chief governor or governors of this kingdom for the time being, or unleſs ſuch inferior officers ſhall be ſooner removed from ſuch offices by the ſaid commiſſioners, with the conſent and approbation of the ſaid lord lieutenant, or other chief governor or chief governors of this kingdom for the time being.

XVIII. And

XVIII. And be it enacted, That the types, marks, and ſtamps already kept or uſed for denoting and marking on vellum, parchment and paper, the ſeveral and reſpective duties granted by the ſaid acts, or any of them, or hereafter to be kept or uſed at the ſaid head office, for denoting and marking on vellum, parchment and paper, the ſeveral and reſpective duties hereby granted, ſhall be the only true and lawful types, marks, and ſtamps, for the ſtamping and impreſſing of all vellum, parchment and paper, on which any of the ſeveral things herein directed to be charged, have been or ſhall be engroſſed or written; and that from time to time, as often as ſuch types, marks, or ſtamps, or any of them, ſhall be worn out, or otherwiſe become unſerviceable, the ſaid commiſſioners may cauſe the ſame to be repaired and rendered fit for uſe, or cauſe renewals thereof, or ſimilar types, marks, and ſtamps to be made and uſed, if they ſhall think proper ſo to do; and that where ſuch types, marks, or ſtamps, ſhall not ſpecifically denote the duties chargeable by this act, two or more of ſuch types, marks, or ſtamps, the duties denoted whereby ſhall in the whole amount to the duties chargeable by this act, may be uſed for marking and impreſſing vellum, parchment and paper, with ſuch duties; or the ſaid commiſſioners may cauſe to be provided new types, marks, or ſtamps, for denoting ſuch duties, or any of them, if they ſhall think proper ſo to do, and to ſtamp and mark vellum, parchment, and paper, chargeable with ſuch duties, with the ſame.

XIX. And be it enacted, That the devices or marks uſed, or to be uſed for denoting and marking on vellum, parchment and paper, the ſaid duties, or any of them, may be changed, varied, or altered, from time to time, as your Majeſty, your heirs and ſucceſſors, or the lord lieutenant or other chief governor or chief governors of this kingdom for the time being ſhall think fit: provided that whenſoever ſuch devices or marks ſhall be changed, varied, or altered, then, and in every ſuch caſe, publick notice of ſuch change, variation, or alteration, ſhall be given by advertiſement in the Dublin Gazette, and in ſome other publick newſpaper, a convenient time before the types, marks, or ſtamps, on which ſuch new devices or marks ſhall be made, be uſed.

XX. And be it enacted, That all courts of juſtice, and judges whatſoever ſhall, without allegation or proof on that behalf, take judicial notice of the ſeveral types, marks, and ſtamps kept or uſed as aforeſaid, as and for the only true, and lawful types, marks, and ſtamps for the purpoſe herein mentioned.

XXI. And be it enacted, That the commiſſioners heretofore appointed, or hereafter to be appointed by your Majeſty, your heirs and ſucceſſors, or by the lord lieutenant, or other chief governor or governors of this kingdom for the time being as aforeſaid, or the major part of ſuch commiſſioners, ſhall and may from time to time, as they ſhall ſee occaſion, appoint one or more fit perſon or perſons to attend in any court or courts, office or offices, which perſon or perſons ſhall have full power and authority to inſpect and examine the vellum, parchment and paper, upon which any of the matters or things aforeſaid have been, or ſhall be engroſſed or written, or put, and alſo the marks or ſtamps thereupon, and alſo all other matters and things tending to ſecure to your Majeſty, your heirs and ſucceſſors, the duties ariſing by this act or any former act, whereby any duties were granted to your Majeſty, upon ſtamped vellum, parchment, and paper; and that the judges in the ſeveral courts and ſuch others to whom it may appertain, at the requeſt of the ſaid commiſſioners, or of any two of them, ſhall make ſuch orders in their reſpective courts, and do ſuch other matters and things for the better ſecuring of the ſaid duties, as ſhall be lawfully and reaſonably deſired in that behalf; and that every commiſſioner, and other officer before

A. D. 1789. Chap. 21.

he proceeds to the execution of his office under such appointment, shall take and subscribe the oath prescribed by, and mentioned in an act passed in the twenty-third and twenty-fourth years of your Majesty's reign, entitled, *An act for granting unto his Majesty, his heirs and successors, the several duties upon stamped vellum parchment, and paper*, to be administered as in the said act is mentioned; provided that nothing in this act contained, shall affect, or be construed to affect, an act passed in this kingdom in the twenty-first and twenty second years of your Majesty's reign, entitled, *An act to regulate the qualification of persons appointed to offices in this kingdom, wherein two or more grantees act under one grant, commission, or appointment*, but that the said act and every part thereof, shall remain in full force.

XXII. And be it enacted, That the said commissioners and other officers heretofore appointed, and hereafter to be appointed as aforesaid, and all officers employed, or to be employed or entrusted by or under them as aforesaid, shall, from time to time, in and for the better execution of their several offices and trusts, observe and perform such rules, methods, and orders as they respectively have received, or shall receive, from time to time, from the lord lieutenant, or other chief governor or governors of this kingdom for the time being; and that the said commissioners shall take special care that the several parts of this kingdom, from time to time, be sufficiently furnished with vellum, parchment, and paper, stamped or marked as aforesaid, so that your Majesty's subjects may have it in their election to buy the same of the officers or persons to be employed by the said commissioners, at the usual or most common rates above the said duty, or to bring their own vellum, parchment, and paper, to be stamped as aforesaid, or to furnish themselves from others who shall have done the same.

XXIII. And whereas heretofore a practice prevailed to insert in one skin of parchment, on which bills, answers, and other pleadings in equity were engrossed or written, twenty chancery or exchequer sheets, every sheet in chancery containing ninety words, and every sheet in the exchequer one hundred and two words, and the same has been deemed a reasonable quantity to be engrossed and written in and upon each skin of parchment, and the usual charge for drawing and engrossing may accordingly, upon taxation of costs, be fairly and equitably allowed: and whereas it hath been of late practised by attornies, solicitors, and others to insert in one skin of parchment, the contents of a greater number of sheets than the number of chancery or exchequer sheets above specified, and to charge their clients and employers double or treble the sum for engrossing such skins, calling the same double or treble skins, and alledging that they insert twice or thrice as much in quantity as they are obliged to do, and that upon a taxation they should be allowed accordingly, by which means the client or employer is liable to be imposed upon, and the produce of the said duties may be materially affected: be it therefore enacted, That from and after the passing of this act, all attornies, solicitors, or other persons, shall make their several charges upon their clients or employers, for engrossing bills, answers, and other proceedings in equity, at or after the known and usual rates for every skin, according to the number of skins they shall so engross or write, and not otherwise; and if any attorney, solicitor, or other person shall, for writing or engrossing one skin of parchment only, charge any client or employer for double or treble skins, or for more than one skin, making his charge by the sheet, or in any other manner than by the skin, under pretence of having inserted in such one skin of parchment a greater number of sheets than twenty, or under any other pretence whatsoever, such charge shall not be payable by the client, and further, that every attorney, solicitor, or other person shall, for every such charge so made or demanded, forfeit and pay for the

first offence the ſum of ten pounds, and for the ſecond offence the ſum of fifty pounds, and for the third and every other offence the ſum of one hundred pounds, with treble coſts of ſuit.

XXIV. And be it enacted, That where any bill of coſt in any cauſe in your Majeſty's courts of chancery or exchequer, in which there ſhall be any charge or charges for drawing, or for engroſſing on parchment any bills, anſwers, or other pleadings in the ſaid courts reſpectively, which ſhall be engroſſed or written, and filed in either of the ſaid courts, ſhall be taxed, the officer who ſhall reſpectively tax ſuch bills of coſts, ſhall tax the charges for drawing and engroſſing ſuch bills and anſwers, and other pleadings at the uſual charge by the ſkin, according to the number of ſkins actually contained in ſuch pleading, and not according to the number of ſheets, or words contained in ſuch ſkin, according to the true intent and meaning of this act; and ſuch officer, if the bill of coſts to be taxed be in a cauſe in the court of chancery, ſhall ſignify at the foot of ſuch bill of coſt, that the number of ſkins contained in the pleadings mentioned therein hath been certified to him by the keeper of the rolls of the court of chancery or his deputy; and if ſuch bill of coſt be in a cauſe in the ſaid court of exchequer the officer who ſhall tax the ſame, ſhall ſignify at the foot of ſuch bill that he hath inſpected the engroſſment of the pleadings mentioned in ſuch bill of coſts.

XXV. And in caſe ſuch officers reſpectively, who ſhall tax ſuch bills of coſts as aforeſaid, ſhall neglect or refuſe to apply to the clerk of the rolls for ſuch certificate as aforeſaid, or to inſpect the engroſſment of the pleadings mentioned in ſuch bill of coſt, or ſhall neglect or refuſe to tax the charges for drawing and engroſſing ſuch bills, anſwers, or other pleadings in manner herein directed, every ſuch officer ſo neglecting or refuſing reſpectively as aforeſaid, ſhall forfeit for every ſuch neglect or refuſal the ſum of ten pounds.

XXVI. And in caſe the keeper of the rolls of the court of chancery, or his deputy ſhall neglect or refuſe to inſpect and certify the number of ſkins contained in ſuch pleadings as aforeſaid, to the proper officer of the ſaid court, upon being applied to by him for the purpoſes aforeſaid, ſuch keeper, or his deputy, ſhall, for every ſuch neglect or refuſal, forfeit in like manner the ſum of ten pounds; which ſaid ſeveral forfeitures ſhall be enforced in a ſummary way, upon motion by order of the ſaid courts of chancery and exchequer, upon complaint made to them reſpectively, againſt any officer who ſhall be guilty of ſuch neglect or refuſal, and ſhall go and enure to the uſe of your Majeſty, your heirs and ſucceſſors.

XXVII. Provided always, That nothing in this act contained ſhall extend, or be conſtrued to extend to the charge to be made for engroſſing any bill, anſwer, or other pleading in equity, the whole contents of which ſhall not amount to the quantity or number of ſheets to be contained in two ſkins, reckoning the quantity in each ſkin, according to the number of ſheets above ſpecified.

XXVIII. And be it enacted, That every copy of every affidavit which ſhall be read in any court whatſoever, ſhall be engroſſed or written in ſuch manner, as that the quantity of writing contained in any one ſheet or piece of paper, ſhall not be deemed more than one ſheet, according to the manner in which the officers of the courts in which ſuch affidavits ſhall be reſpectively filed, charge by the ſheet for ſuch affidavit; and if any officer of any court ſhall charge for the quantity of writing contained in any one ſheet or piece of paper, on which any copy of ſuch affidavit ſhall be written, more than the fees to which he ſhall be entitled for one ſheet, according to the courſe of the court in which ſuch affidavit ſhall be filed, he ſhall for every ſuch charge ſo made or demanded, forfeit and pay the ſum of ten pounds, with treble coſts of ſuit, to any perſon or perſons who ſhall in-

A. D. 1789. Chap. 21.

form and ſue for the ſame in any court of record, by action, bill, plaint, or information, wherein no eſſoign, protection, or wager of law ſhall be allowed, or by civil bill in the court of proper juriſdiction.

XXIX. And to prevent frauds which might be committed by writing ſuch copies upon both ſides of any ſheet or piece of paper, be it enacted, That where more than one ſide or page of any ſheet of paper ſhall be ſtamped or marked with the duty by this act charged on paper, on which ſuch copy of an affidavit ſhall be written, each ſide or page ſo marked or ſtamped, ſhall be deemed a ſeparate ſheet or piece of paper, within the intent and meaning of this act.

XXX. And be it enacted, That all records, writs, pleadings, and other proceedings in courts of law, and equity, and all deeds, inſtruments, and writings, whatſoever hereby charged, ſhall be engroſſed or written in ſuch manner as they have been uſually accuſtomed to be written, or are now written, ſave as is herein otherwiſe mentioned.

XXXI. And be it enacted, That all writings, matters and things, in reſpect whereof any of the ſaid duties ſhall be payable, and which ſhall be engroſſed or written before, or on the twenty-fifth day of March, one thouſand ſeven hundred and ninety, ſhall be written in ſuch manner, that ſome part thereof ſhall be as near as conveniently may be to the ſtamps or marks which ſhall in purſuance of this act be placed on the vellum, parchment, or paper, whereupon the ſame ſhall be written or engroſſed, upon pain that the perſon who ſhall write or engroſs, or cauſe to be written or engroſſed, any ſuch writing, matter, or thing contrary to the tenor and true meaning hereof, ſhall for every ſuch offence forfeit the ſum of ten pounds, to be recovered by civil bill, one moiety thereof to the uſe of your Majeſty, your heirs and ſucceſſors; and the other moiety to him, her, or them who ſhall inform and ſue for the ſame.

XXXII. And be it enacted, That all vellum, parchment, and paper, hereby intended to be charged with the ſeveral and reſpective duties aforeſaid, ſhall, before any of the matters or things herein before mentioned, be thereupon engroſſed or written, be brought to the head office aforeſaid to be ſtamped and marked; and the ſaid commiſſioners and officers are hereby required, upon demand of the perſon or perſons ſo bringing the ſame, forthwith, without any fee or reward, to ſtamp or mark any quantity or parcels of vellum, parchment, or paper ſo brought, ſuch perſon or perſons paying to ſuch officer or officers as ſhall be appointed in that behalf, the reſpective duties hereby granted and directed to be paid for the ſame.

XXXIII. And be it enacted, That if any perſon or perſons ſhall be arreſted, between the twenty-fifth day of May, one thouſand ſeven hundred and eighty-nine, and the twenty-fifth day of March, one thouſand ſeven hundred and ninety inclusive, by virtue of any writ or proceſs of any of your Majeſty's courts of record in Dublin, at the ſuit of any common perſon, and the ſheriff or other officer ſhall take bail from ſuch perſon againſt whom ſuch writ or proceſs ſhall iſſue, the ſheriff or other officer at the requeſt and coſt of the plaintiff in ſuch action or ſuit, or of his lawful attorney, ſhall aſſign to the plaintiff in ſuch action or ſuit, the bail-bond or other ſecurity taken from ſuch bail, by endorſing the ſame, and atteſting it under his hand and ſeal in the preſence of two or more credible witneſſes, which may be done without any ſtamp, provided the aſſignment ſo endorſed, be duly ſtamped before any action be brought thereupon; and alſo, that for and during the time aforeſaid, when and ſo often as it ſhall become neceſſary for any ſheriff, or other officer having authority to grant replevins, to aſſign any bond of any plaintiff in replevin, to the avowant or defendant in ſuch action, ſuch aſſignment may be made without any ſtamp; provided the aſſignment ſo made, be duly ſtamped before any action be brought thereupon.

XXXIV. And

XXXIV. And be it enacted, That if any commiſſioner, or other officer appointed, or to be appointed as aforeſaid, ſhall fix any ſuch mark or ſtamp to any vellum, parchment, or paper, which ſhall be brought to the head-office aforeſaid, to be ſtamped or marked, before the ſeveral and reſpective duties thereupon charged by this act, ſhall be duly anſwered and paid, or be ſecured to be paid to the uſe of your Majeſty, your heirs and ſucceſſors, he ſhall for every ſuch offence forfeit the ſum of one hundred pounds.

XXXV. And be it enacted, That if any perſon or perſons have or hath engroſſed or written, or cauſed to be engroſſed or written, at any time ſince the commencement of the ſaid acts, or any of them, or ſhall at any time hereafter engroſs or write, or cauſe to be engroſſed or written, upon any vellum, parchment, or paper, any of the matters or things for which ſuch vellum, parchment, or paper, was chargeable by the ſaid acts, or any of them, or is hereby charged to pay any duty before ſuch time as the ſaid vellum, parchment, or paper, hath been, or ſhall be marked or ſtamped as aforeſaid, or hath, or have engroſſed or written, or cauſed to be engroſſed or written, or ſhall engroſs or write, or cauſe to be engroſſed or written, any matter or thing upon any vellum, parchment, or paper, that have been, or ſhall be ſtamped or marked for any lower duty than the duty by the ſaid acts, or this act payable for what hath been or ſhall be ſo engroſſed or written, then and in every ſuch caſe there ſhall be anſwered and paid to your Majeſty, your heirs and ſucceſſors, over and above ſuch duty as aforeſaid, for every ſuch deed, inſtrument, or writing, the ſum of ten pounds; and no ſuch deed, record, inſtrument, or writing, ſhall on any pretence whatſoever, be pleaded or given, or received in evidence in any court, or admitted in any court to be good or available in law or equity, until as well the ſaid duty, as the ſaid ſum of ten pounds, ſhall be firſt paid to your Majeſty's uſe, and a receipt produced for the ſame under the hand or hands of ſome of your Majeſty's officers appointed to receive the duties above mentioned, and until the vellum, parchment, or paper, on which ſuch deed, inſtrument, or writing, hath been, or ſhall be written or made, ſhall be marked or ſtamped with a lawful mark or ſtamp; and the proper officer or officers are hereby required upon payment, or tender of the ſaid duty, and ſum of ten pounds, unto him or them, to give a receipt for the ſame, and to mark and ſtamp ſuch vellum, parchment, or paper, with a mark or ſtamp that ſhall be proper for ſuch deed, inſtrument, or writing reſpectively.

XXXVI. Whereas doubts may ariſe whether the commiſſioners of the ſtamp duty can affix a ſtamp upon inſtruments executed in Great Britain, and having thereon the Britiſh ſtamp required by the laws of Great Britain for the ſame, without the parties paying the additional duty of ten pounds: be it enacted, and the ſaid commiſſioners are hereby authorized in all ſuch caſes to ſtamp all inſtruments executed in Great Britain, and having thereon the neceſſary Britiſh ſtamp upon payment of the duty payable thereon according to this act, without paying the ſaid additional duty of ten pounds, proof being firſt made to the ſatisfaction of the ſaid commiſſioners, or the major part of them, that ſuch inſtruments were really executed in Great Britain.

XXXVII. Provided always, and be it enacted, That nothing herein contained ſhall extend, or be conſtrued to extend, to judgments upon *poſteas*, inquiſitions, writs of *ſcire facias*, or to judgments upon *nil dicit*: provided that the ſame be ſtamped with the proper ſtamp within one month next after the ſame ſhall have been ſigned, and that no diſcount ſhall be allowed thereon.

XXXVIII. And be it enacted, That any officer or officers who ſhall neglect or omit to bring ſuch judgment or judgments to be ſtamped within one month, as hereby directed, ſhall for every ſuch neglect or omiſſion, forfeit and pay the ſum

A. D. 1789. Chap. 21.

of ten pounds, to be recovered by civil bill or in any court of record in this kingdom.

XXXIX. And be it enacted, That if any perſon or perſons ſhall engroſs or write, or cauſe to be engroſſed or written, upon any vellum, parchment, or paper, any of the matters or things for which the ſaid vellum, parchment, or paper, is hereby charged to pay any duty, before ſuch time as the ſaid vellum, parchment or paper, ſhall be marked and ſtamped as aforeſaid, or ſhall engroſs or write, or cauſe to be engroſſed or written, any matter or thing upon vellum, parchment, or paper, that ſhall be marked or ſtamped for any lower duty than the duty by this act payable for what ſhall be ſo engroſſed or written, ſuch perſon ſo offending, ſhall forfeit for every ſuch offence the ſum of five pounds, to be recovered by civil bill; one moiety thereof to your Majeſty, your heirs and ſucceſſors; and the other moiety to him, her, or them, who ſhall inform and ſue for the ſame.

XL. And be it enacted, That in caſe any clerk, officer, or perſon, who in reſpect of any publick office or employment, is or ſhall be authorized or entruſted to make, engroſs, or write any records, deeds, inſtruments, or writings, by this act charged to pay a duty as aforeſaid, ſhall be wilfully guilty of any fraud, or practice, to defraud your Majeſty, your heirs or ſucceſſors, of any duty by this act payable, by making, engroſſing, or writing any ſuch record, deed, inſtrument, or writing, or by cauſing the ſame to be made, and engroſſed, or written upon vellum, parchment, or paper, not marked or ſtamped according to this act, or upon vellum, parchment, or paper, marked or ſtamped with any mark or ſtamp which he ſhall know to be counterfeited, or by wilfully engroſſing or writing any ſuch deed, inſtrument, or other writing upon vellum, parchment, or paper, which he ſhall know to be ſtamped or marked for a lower duty than the duty payable by this act upon the ſame, then every ſuch clerk, officer, or perſon, ſo guilty of any ſuch fraud or practice, being thereof lawfully convicted, ſhall forfeit his office, or place of employment reſpectively, and be diſabled to hold or enjoy the ſame for the future; and if any attorney belonging to any court whatſoever, ſhall wilfully be guilty of any ſuch fraud or practice as aforeſaid, and be convicted thereof, he ſhall be diſabled for the future to practice as an attorney.

XLI. And to prevent the committing of frauds on your Majeſty in reſpect of the duty payable on the admiſſion of attornies into courts: be it enacted, That no attorney ſhall practice, either in his own name or in the name of any other attorney in any of his Majeſty's courts of law, or in any court of record whatſoever, in which attornies are admitted, except only ſuch court or courts in which he ſhall have been actually admitted and ſworn an attorney, upon pain of the perſon ſo practiſing being rendered incapable of being ſworn an attorney in any court of law; and every attorney who ſhall ſo practice in any court in which he ſhall not have been admitted and ſworn an attorney, ſhall be diſabled from recovering the coſts of any proceedings carried on by him in ſuch court.

XLII. And be it enacted, That if any perſon or perſons ſhall write, or engroſs, or cauſe to be written or engroſſed, either the whole or part of any matter or thing in reſpect whereof any duty is payable by this act, upon any part of any piece of vellum, parchment, or paper whereon there ſhall have been before engroſſed, written, or printed, any other matter or thing in reſpect whereof any duty is payable by this act, before ſuch vellum, parchment, or paper ſhall have been again marked or ſtamped according to this act, or ſhall fraudulently eraſe or ſcrape out, or cauſe to be eraſed or ſcraped out, the name or names of any perſon or perſons, or any ſum, date, or other thing engroſſed, written, or printed in ſuch inſtrument, writing, matter, or thing as aforeſaid, or fraudulently cut, tear,

tear, or take off any mark or ſtamp from any piece of vellum, parchment, or paper, or any part thereof, with intent to uſe ſuch ſtamp or mark for any other writing, matter, or thing in reſpect whereof any duty ſhall be payable by virtue of this act, then and in every ſuch caſe, every ſuch perſon ſo offending in any of the particulars before mentioned, ſhall for every ſuch offence forfeit the ſum of fifty pounds.

XLIII. Provided always, and be it enacted, That ſo often as the ſaid devices or marks, or any of them ſhall be changed, varied, or altered as herein before mentioned, it ſhall be lawful for all perſons who ſhall have at that time in their cuſtody or poſſeſſion any vellum, parchment, or paper, marked with the impreſſion of the type, mark, or ſtamp which ſhall have been ſo changed, varied, or altered, upon which none of the matters or things hereby charged ſhall have been engroſſed or written, to bring or ſend at any time within the ſpace of ſixty days after the publication of ſuch advertiſement as aforeſaid, ſuch vellum, parchment and paper to the ſaid commiſſioners at the head office in the city of Dublin, or to ſuch other officers appointed as aforeſaid; and the ſaid commiſſioners and officers reſpectively, are hereby required to deliver, or cauſe to be delivered unto the ſeveral perſons who ſhall ſo bring and deliver any quantity of vellum, parchment, or paper, the like quantity of vellum, parchment, or paper, ſo ſtamped as aforeſaid, and as good in quality, marked with the impreſſion of ſuch new type, mark, or ſtamp, without demanding or taking directly or indirectly for the ſame, any ſum of money or other conſideration whatſoever, under the penalty of forfeiting for every ſuch offence the ſum of one hundred pounds; and in caſe any perſon ſhall neglect or omit within the time aforeſaid, to bring or cauſe to be brought and delivered unto the ſaid commiſſioners or officers as aforeſaid, any ſuch vellum, parchment or paper, the ſame is hereby declared to be of no other effect than as if ſuch vellum, parchment or paper had never been ſtamped; and that all matters and things which ſhall be engroſſed or written thereon, after ſuch time as ſhall be appointed by ſuch advertiſement as aforeſaid, for making uſe of ſuch changed or altered types, marks, or ſtamps as aforeſaid, ſhall be of no other effect than as if they had been engroſſed or written on vellum, parchment or paper, not marked or ſtamped; and all perſons who ſhall engroſs or write any matter or thing chargeable with any of the duties aforeſaid, on ſuch vellum, parchment, or paper, after the ſaid time, ſhall incur and ſuffer ſuch penalty as is herein before inflicted on perſons writing and engroſſing on vellum, parchment, or paper, not marked or ſtamped.

XLIV. Provided always, That all vellum, parchment, and paper, which has been ſtamped or marked, and has paid the duties granted by any act or acts of Parliament heretofore made, ſhall and may be uſed for the purpoſes thereby intended, without any additional ſtamp, mark, or duty, except in caſes where by this, or any other act or acts, duties greater than thoſe heretofore laid on, are impoſed, in all which caſes, it ſhall be lawful for the ſaid commiſſioners, or any of them, if they ſhall think proper ſo to do, upon the requeſt of any perſon or perſons, to order that ſuch vellum, parchment, and paper, be ſtamped with a duty denoting a higher duty, the perſon or perſons requeſting the ſame, paying the difference of price between the ſaid reſpective ſtamps, or that vellum, parchment, or paper, marked with ſtamps denoting ſuch duties as the perſon or perſons requeſting the ſame ſhall deſire, be given to ſuch perſon or perſons in exchange for ſuch vellum, parchment, and paper as ſhall be offered for exchange; provided, that the amount of the duties to be marked on ſuch vellum, parchment, and paper ſo to be ſtamped, ſhall not exceed the amount of the duties on the vellum, parchment, and paper ſo to be offered for exchange: provided alſo, that

A. D. 1789. Chap. 21.

the ſtamps marked on ſuch vellum, parchment, and paper ſo to be offered for exchange, be cancelled.

XLV. And for the better diſtribution of the ſaid vellum, parchment, and paper, and that your Majeſty's ſubjects may have the ſame with convenience and at an eaſy rate: be it enacted, That the lord lieutenant or other chief governor or governors of this kingdom for the time being, ſhall, once in every year, at leaſt, ſet the prices at which all ſorts of ſtamped vellum, parchment, and paper ſhall be ſold; and the ſaid commiſſioners for managing the ſaid duties upon vellum, parchment, and paper, ſhall ſtamp the ſaid prices ſo ſet upon every ſkin or piece of vellum or parchment, and on every piece and ſheet of paper ſo by them to be ſold; and the ſaid commiſſioners ſhall likewiſe allow and pay to every perſon who ſhall bring vellum, parchment, or paper to the ſaid head-office to be ſtamped, in purſuance of this act, the duties whereof ſhall amount to the ſum of twenty pounds, or upwards, ſave vellum, parchment and paper, to be ſtamped with the duty of one hundred pounds, in the ſaid ſchedule mentioned, after the rate of three pounds for every hundred pounds upon prompt payment of the ſaid duty upon ſuch vellum, parchment or paper ſo by them brought; and that any perſon or perſons who ſhall buy any parchment or paper at the head-office for ſtamping the ſame, the duty whereof ſhall amount to the like ſum of twenty pounds or upwards, ſave as aforeſaid, ſhall have the ſame allowance for prompt payment.

XLVI. And for better collecting and ſecuring the duties hereby charged on pamphlets, be it enacted, That one printed copy of every ſuch pamphlet, which ſhall before or on the twenty-fifth day of March, one thouſand ſeven hundred and ninety, be printed or publiſhed within the city of Dublin, ſhall within the ſpace of ſix days after the printing thereof, be brought to the ſaid head-office for marking or ſtamping vellum, parchment or paper, and the title thereof with the number of ſheets contained therein, and the duty hereby charged thereon, ſhall be regiſtered or entered in a book to be there kept for that purpoſe, which duty ſhall be thereupon paid to the proper officer or officers appointed to receive the ſame, or his or their deputy or clerk, who ſhall thereupon forthwith give a receipt for the ſame on ſuch printed copy, to denote the payment of the duty hereby charged on ſuch pamphlets; and that one printed copy of every ſuch pamphlet that ſhall be printed or publiſhed in any place not within the city of Dublin, ſhall, within the ſpace of fourteen days after the printing thereof, be brought to ſome head diſtributor or collector of the ſaid ſtamp duties, who is hereby required forthwith to enter the title thereof, with the number of ſheets contained therein, and the duty thereby charged thereon, in a book to be by him kept for that purpoſe, which duty ſhall be thereupon paid to ſuch collector, who ſhall give a receipt for the ſame on ſuch printed copy.

XLVII. And be it enacted, That if any ſuch pamphlet ſhall be printed or publiſhed, and the duty hereby charged thereupon ſhall not be duly paid within the reſpective times herein before, for the ſeveral purpoſes hereby limited, then the printer and publiſher, and all other perſons concerned in and about the printing and publiſhing of ſuch pamphlet, ſhall for every ſuch offence forfeit the ſum of twenty pounds, one moiety whereof to be to the uſe of your Majeſty, your heirs and ſucceſſors, and the other moiety to the uſe of the perſon who ſhall inform and ſue for the ſame, by action or information, in any of your Majeſty's courts of record, or by civil bill in the court of proper juriſdiction.

XLVIII. And be it enacted, That no printer, or other perſon or perſons whatſoever, ſhall publiſh any newſpaper, or any paper ſerving the purpoſe of a newſpaper, before he, ſhe, or they ſhall have entered into ſecurity by bond to your Majeſty, your heirs and ſucceſſors, for the payment of the duty on advertiſements

which shall be printed therein, or thereupon, upon pain that every person so offending forfeit the sum of twenty pounds, one moiety thereof to your Majesty, your heirs and successors, and the other to such person as shall inform and sue for the same, by action or information, in any of your Majesty's courts of record, or by civil bill in the court of proper jurisdiction. A. D. 1789. Chap. 21.

XLIX. And be it enacted, That all and every the materials and utensils for printing, used in, kept at, or belonging to any printing-house, in which any newspaper, or any paper serving the purpose of a newspaper as aforesaid, hath been, or shall be printed, in whose hands soever the same shall have come, or by whatever conveyance or title the same shall be claimed, shall be in the first place liable and subject to, and are hereby charged with all and every such sum and sums of money as have become due, or shall become due, for the duty, by this or any former act of Parliament, charged on advertisements, which have been, or shall be printed or published in such newspaper, or other paper as aforesaid, during such time as such materials or utensils were, or shall be used in, or kept at, or did or shall belong to such printing-house as aforesaid; and it shall and may be lawful, in all cases, to levy such sum and sums of money upon such materials and utensils, in like manner as if the printer or printers of such newspaper, or other paper as aforesaid, were the real proprietor or proprietors of such materials and utensils at the time of levying the same.

L. And be it enacted, That no person shall sell, or expose to sale, any such pamphlet, or any such newspaper, or any paper serving the purpose of a newspaper, without the true name and sir-name or names and sir-names, and the place or places of abode of some known person or persons, by or for whom the same was really and truly printed or published, being written or printed thereon, upon pain that every person offending herein shall forfeit for every such offence the sum of fifty pounds, one moiety thereof to the use of your Majesty, your heirs and successors, and the other moiety to the use of such person as shall sue for the same, by action or information, in any of your Majesty's courts of record, or by civil bill in the court of proper jurisdiction.

LI. And be it enacted, That no officer appointed for distributing vellum, parchment, or paper, in this kingdom, shall sell or deliver any stamped paper for printing any publick newspaper, intelligence, or occurrence, to any person, unless such person shall give security by bond as aforesaid, for the payment of the duties for the advertisements which shall be printed therein, or thereupon.

LII. And whereas printers, publishers, and proprietors of newspapers, intelligences, or occurrences, or other papers serving the purpose of newspapers, intelligences, or occurrences, who have performed the requisites, which by law are required to entitle them to obtain from the said commissioners for managing your Majesty's stamp duties or their officers, stamped paper for printing of such newspapers, or other papers as aforesaid, of which they are respectively printers, publishers, or proprietors, have supplied printers or proprietors of other newspapers, with stamped paper for the printing of such other newspapers, or other paper as aforesaid, whereby the laws relating thereto have been evaded: for prevention whereof, be it enacted, That in all cases where any person or persons, who is, or are, or shall be entitled to obtain from the said commissioners, or their officers, stamped paper for the printing of any newspaper, or other paper as aforesaid, of which he, she, or they is, or shall be printer or printers, publisher or publishers, proprietor or proprietors, shall furnish or supply any other person or persons with any such stamped paper, every such printer, publisher, or proprietor, shall for every such offence forfeit a sum of one hundred pounds sterling, to be recovered by action or information in any of your Majesty's courts of record in this kingdom, or by civil bill in the court of proper jurisdiction, by any person

A. D. 1789. Chap. 21.

or perſons who ſhall ſue for the ſame, one moiety thereof to the uſe of your Majeſty, and the other moiety to the uſe of the perſon ſuing for the ſame; and if any perſon or perſons ſhall make uſe of any ſtamped paper for the printing of any newſpaper, or other paper as aforeſaid, which he, ſhe, or they ſhall receive, or be furniſhed with, by any other perſon or perſons than the ſaid commiſſioners, or their officers or diſtributors, every ſuch perſon ſhall for every ſuch offence, forfeit the ſum of one hundred pounds, to be applied and recovered in like manner as the ſaid laſt mentioned forfeiture is to be applied and recovered.

LIII. And foraſmuch as it may be uncertain how many copies of ſuch printed newſpapers, almanacks, and Dublin directories may be ſold: be it enacted, That the commiſſioners for managing the ſtamp duties, or any of them, or ſuch of their officers as ſhall be by them appointed in that behalf, ſhall and may cancel, or cauſe to be cancelled, all the ſtamps on ſuch newſpapers, almanacks, and Dublin directories, which ſhall really and truly remain unſold in the hands of the perſon or perſons, by or for whom the ſame ſhall be printed or publiſhed, and upon oath, or if a quaker, upon ſolemn affirmation, made before the ſaid commiſſioners, or any of them, or ſuch officer, to the ſatisfaction of ſuch commiſſioners, or any of them, or ſuch officer as aforeſaid, that all ſuch newſpapers, almanacks, and Dublin directories, containing the ſtamps ſo tendered to be cancelled, are really and truly remaining unſold in the hands of the perſon or perſons by or for whom the ſame were printed or publiſhed, and that none of the ſaid newſpapers, almanacks, and Dublin directories, have been fraudulently returned, or re-bought, after the ſame ſhall have been ſold and diſpoſed of, or any profit or advantage made thereof (which oath or affirmation the ſaid commiſſioners, or any of them, and the ſaid officer reſpectively, are or is hereby authorized to adminiſter) and alſo to examine upon oath or affirmation into all the circumſtances relating to the ſelling or diſpoſing of ſuch newſpapers, almanacks, and Dublin directories, ſhall or may deliver, or cauſe to be delivered, the like number of other ſheets, half ſheets, or leſs pieces of paper properly ſtamped with the ſame reſpective ſtamps upon payment made for ſuch paper, but no duty ſhall be taken for the ſtamps thereon.

LIV. Provided always, That where any almanack ſhall contain more than one piece of paper, it ſhall be ſufficient to ſtamp only one of the pieces of paper upon which ſuch almanack ſhall be printed, and to pay the duty accordingly.

LV. And be it enacted, That the ſaid commiſſioners, or any of them, or ſuch of their officers as ſhall be by them appointed in that behalf, ſhall or may cancel or cauſe to be cancelled any ſtamped vellum, parchment, or paper, written or engroſſed, which ſhall be inadvertently or undeſignedly ſpoiled, obliterated, or by any other means rendered unfit for the purpoſe intended, and which ſhall have been executed by any party or parties, and which ſhall not have been uſed for any other purpoſe or in any other manner whatſoever, nor any money or other conſideration paid or given to the attorney, ſolicitor, or other perſon employed to tranſact the buſineſs intended to have been carried into execution by ſuch writing or engroſſment, or to the writer or engroſſer thereof, for the duty or duties marked, ſtamped or impreſſed thereon, and upon oath, (or if a quaker upon ſolemn affirmation), made to the ſatisfaction of the ſaid commiſſioners, or any of them, or of the ſaid officer, which oath or affirmation, the ſaid commiſſioners are, or any of them, and the ſaid officer is hereby authorized to adminiſter, that ſuch ſtamped vellum, parchment, or paper, ſo engroſſed or written upon, or ſpoiled, obliterated, or by any other means rendered unfit for the purpoſe intended, hath not been executed by any party or parties, or uſed for any other purpoſe, or in any other manner whatever: and that no money or conſideration hath been paid or given

given for the duty or duties marked, ſtamped, or impreſſed thereupon, ſave and except the money firſt paid for ſuch duty or duties to the receiver general of the ſtamp duties, or other proper officer appointed to collect and receive the ſame, the ſaid commiſſioners are hereby required to ſtamp or mark, or cauſe to be ſtamped or marked, for the ſeveral perſons who ſhall bring and deliver any quantity of ſtamped vellum, parchment, or paper, ſo written or engroſſed upon, ſpoiled, obliterated, or by any other means rendered unfit for uſe or ſervice, the like quantity of vellum, parchment, or paper, with the ſeveral and reſpective duties ſtamped, marked, or impreſſed on the vellum, parchment, or paper, ſo written or engroſſed upon, ſpoiled, obliterated, or by any means rendered unfit for uſe or ſervice, without demanding or taking directly or indirectly for the ſame, any ſum of money or other conſideration whatſoever; and the ſaid commiſſioners for managing the ſtamp duties for the time being, or the major part of them, are hereby empowered, from time to time, to make ſuch rules and orders for regulating the methods, and limiting the times for ſuch cancelling and allowance as aforeſaid, with reſpect to newſpapers, almanacks, and Dublin directories, and other matters, as they ſhall upon experience and conſideration of the ſeveral circumſtances, find neceſſary or convenient for effectually ſecuring the duties thereon, and doing juſtice to the perſons concerned therein.

LVI. And be it enacted, That from and after the twenty-fifth day of May, one thouſand ſeven hundred and eighty-nine, to the twenty-fifth day of March, one thouſand ſeven hundred and ninety inclusive, if any perſon or perſons ſhall print, publiſh, ſell, hawk, carry about, utter, or expoſe to ſale any almanack or calendar, or Dublin directory, or any newſpaper, or any book, pamphlet, or paper, deemed or conſtrued to be, or ſerving the purpoſe of any almanack, or Dublin directory, or newſpaper, or daily account of goods imported and exported, except as before excepted, within the intention and meaning of this act, not being marked or ſtamped, as by this act is directed, every ſuch perſon ſhall for every ſuch offence forfeit the ſum of forty ſhillings, to be recovered by any perſon who ſhall ſue for the ſame in a ſummary way, before any juſtice of the peace, who is hereby authorized to hear and determine the ſame, and upon due proof thereof upon oath, which oath ſuch juſtice is hereby authorized and empowered to adminiſter, and upon default of payment of the ſaid penalty, to commit the offender to priſon for one month, without bail or mainprize; which ſaid penalty ſhall be to the ſole uſe and benefit of the perſon or perſons, who ſhall, without fraud or covin, firſt ſue for the ſame.

LVII. And whereas many printers and publiſhers of newſpapers, or daily accounts as aforeſaid, by privately ſelling unſtamped newſpapers or daily accounts, defraud your Majeſty's revenue, and injure the fair trader: for prevention whereof, be it enacted, That every printer or publiſher of a newſpaper, or daily account of goods imported and exported (except as before excepted) printed or publiſhed in the city of Dublin, or county of Dublin, during the continuance of this act, ſhall on every day of publication, or the day following, between the hours of twelve and two, on each day, cauſe to be delivered to the regiſter of pamphlets, at the ſtamp office in the ſaid city of Dublin, one ſtamped impreſſion or copy of the ſaid newſpaper ſo printed or publiſhed; and every printer or publiſher of a newſpaper, printed or publiſhed during the time aforeſaid, in any other place in this kingdom, ſhall on the day of the publication of ſuch newſpaper, or the day following, in like manner, between the hours of twelve and two, cauſe to be delivered to the next diſtributor of ſtamps in the county in which ſuch newſpaper ſhall be printed or publiſhed, two impreſſions or copies of every ſuch newſpaper ſo printed or publiſhed, ſtamped as aforeſaid, for which ſeveral copies or impreſſions ſo delivered, the reſpective printers or publiſhers thereof, ſhall be paid the

A. D. 1789. Chap. 21.

uſual and current prices of ſuch impreſſions or copies; which ſaid ſeveral ſtamped copies or impreſſions ſo delivered as aforeſaid, ſhall be, and they are hereby declared to be evidence againſt the ſeveral proprietors, publiſhers, and printers of ſuch newſpapers reſpectively, in all complaints, ſuits, actions, and proſecutions to be commenced and carried on, as well touching ſuch newſpapers reſpectively, as every matter and thing contained therein, and touching any other newſpaper, and every matter and thing therein contained, which ſhall be of the ſame title, purport, or effect, with ſuch impreſſion or copy ſo delivered as aforeſaid, although the ſame ſhould vary in ſome inſtances; and the printers, publiſhers, and proprietors, of the ſaid ſtamped impreſſions or copies ſo delivered as aforeſaid, ſhall be deemed the printers, publiſhers, and proprietors reſpectively, of all newſpapers, which ſhall be of the ſame title, purport, or effect, with ſuch copies or impreſſions ſo delivered as aforeſaid, unleſs ſuch printers, or proprietors reſpectively, ſhall prove that ſuch newſpapers reſpectively, were not printed or publiſhed by them reſpectively, or by or with their knowledge, privity, or direction; and every printer, proprietor, or publiſher of ſuch newſpaper or newſpapers, or daily account of goods imported and exported, except as before excepted, who ſhall neglect or omit to deliver, or cauſe to be delivered, ſuch copy or impreſſion as herein before directed, ſhall for every ſuch omiſſion pay a penalty of one hundred pounds; and every printer, proprietor, or publiſher of any unſtamped newſpaper, or daily account as aforeſaid, ſhall forfeit the ſum of twenty pounds for every paper ſo unſtamped, which he or ſhe ſhall print, or publiſh, or cauſe to be printed or publiſhed, ſuch penalties reſpectively to be recovered by any perſon or perſons who ſhall ſue for the ſame, by action or information, in any of his Majeſty's courts of record in this kingdom, or by civil bill at the ſeſſions of the city or county of Dublin, or at the aſſizes in ſuch county where the printer, proprietor, or publiſher of ſuch unſtamped newſpaper or newſpapers, or daily accounts as aforeſaid, ſhall reſide reſpectively, or ſhall print and publiſh ſuch newſpaper or daily accounts, one moiety thereof to the uſe of your Majeſty, and the other moiety to the uſe of the perſon ſuing for the ſame.

LVIII. And be it enacted, That any perſon who ſhall buy or ſell, or have, or keep in his, her, or their poſſeſſion, any unſtamped newſpaper during the continuance of this act, ſhall be ſubject and liable to the penalty of ten pounds ſterling for every unſtamped newſpaper ſo bought or ſold, or found in his, her, or their poſſeſſion, ſuch penalty to be recovered by civil bill, by any perſon who ſhall ſue for the ſame; one moiety of ſuch penalty to be diſpoſed of to the poor of the pariſh in which ſuch offence ſhall be committed, and the other to the uſe of the informer.

LIX. And whereas many printers and publiſhers of newſpapers, ſtrike off a ſecond publication, containing more advertiſements than are contained in the copy given in at the head-office as aforeſaid, or to the diſtributor, if in the country, by which means your Majeſty may be defrauded of the duties hereby granted: be it enacted That any printer, or publiſher, who ſhall vary any of the daily publications, or publiſh the ſame, without giving in a copy of ſuch ſecond impreſſion, if in Dublin, to the head-office aforeſaid, or if in the country, to the diſtributor, ſhall for every ſuch offence forfeit and pay the ſum of one hundred pounds ſterling to any perſon or perſons who ſhall ſue for the ſame in any court of record, by action, bill, plaint, or information, wherein no eſſoign, protection, or wager of law ſhall be allowed, or by civil bill in the proper court.

LX. And be it enacted, That every perſon who ſhall print or publiſh any advertiſement or advertiſements in any pamphlet, newſpaper, or other literary performance, ſhall within the ſpace of thirty days after the printing or publication of

ſuch advertiſement or advertiſements, if the ſame ſhall be printed or publiſhed within the city of Dublin, pay or cauſe to be paid the duty or duties thereon hereby charged to the reſpective perſons appointed to receive the ſame, or to their reſpective deputies or clerks; and if printed or publiſhed in any place out of the limits of the city of Dublin, then to the next adjacent head-officer for the time being appointed for the collection of the ſaid ſtamp duties; and the ſaid commiſſioners and officers, or ſuch of them to whom it ſhall appertain, are hereby required upon payment of the duties hereby charged on ſuch advertiſements, to give a receipt or receipts for the duty or duties hereby charged thereupon; and in default of ſuch payment within the time herein before for that purpoſe limited, the printer or publiſher of every ſuch advertiſement ſhall be liable to pay your Majeſty, your heirs and ſucceſſors, treble the duties herein before by this act chargeable thereupon, to be recovered with full coſts of ſuit.

LXI. And be it enacted, That if any printer or publiſher of any newſpaper, or other paper ſerving the purpoſe of a newſpaper, ſhall for the ſpace of forty days after printing or publiſhing ſuch advertiſement or advertiſements, neglect to pay the duties hereby charged on advertiſements, and to the payment of which, ſuch printer is herein before made ſubject, it ſhall and may be lawful for the ſaid commiſſioners, and their officers for diſtributing ſtamped vellum, parchment, and paper, and they are hereby required from thenceforth from time to time, and as often as it ſhall ſo happen, to refuſe to ſell, and deliver to, and for the uſe of any ſuch printer or publiſher ſo in arrear, any ſtamped paper for printing any newſpaper, until ſuch printer or publiſher ſhall have paid and diſcharged all arrears of ſuch advertiſement duty, to the payment of which he was ſubject, to and for the laſt day of the month, next preceding the month in which ſuch payment ſhall be made.

LXII. And be it enacted, That if any perſon or perſons whatever, ſhall at any time or times hereafter counterfeit or forge, or cauſe or procure to be counterfeited or forged any type, mark, or ſtamp to reſemble any type, mark, or ſtamp already kept or uſed, or hereafter to be kept or uſed at the head-office aforeſaid, for denoting the charging or the marking on vellum, parchment and paper, or other matter directed to be ſtamped, of any of the duties by this act charged thereon, or ſhall counterfeit, mark, or impreſs, or cauſe or procure to be counterfeited, marked, or impreſſed on any vellum, parchment, or paper, any mark or device to reſemble any mark or device uſed or kept at the head-office aforeſaid for denoting the charging or marking on vellum, parchment, or paper, or other matter or thing directed to be ſtamped, of any of the duties by this act charged thereon, thereby to defraud your Majeſty, your heirs or ſucceſſors, of any of the duties hereby granted; or ſhall utter, vend, or ſell, or cauſe to be uttered, vended, or ſold, any vellum, parchment, or paper, with any counterfeit device, mark or impreſſion thereupon, to reſemble any mark or device uſed or kept at the head-office aforeſaid, for the purpoſes aforeſaid, knowing ſuch device, mark, or impreſſion to be counterfeited; then, every ſuch perſon ſo offending, and being thereof convicted in due form of law, ſhall be adjudged a felon, and ſhall ſuffer death as in caſes of felony, without benefit of clergy.

LXIII. And be it enacted, That from the ſaid twenty-fifth day of May, one thouſand ſeven hundred and eighty-nine, to the twenty-fifth day of March, one thouſand ſeven hundred and ninety incluſive, no perſon or perſons ſhall publickly or privately inſure or open, or keep any office for inſuring houſes, furniture, goods, wares, merchandizes, or other property, from loſs by fire in this kingdom, without firſt taking out a licenſe for that purpoſe from the ſaid commiſſioners for managing the ſtamp duties, in manner herein after mentioned.

LXIV. And be it enacted, That from and immediately after the paſſing of this act, the ſaid commiſſioners for the time being, or the major part of them, ſhall under their hands and ſeals, grant a licenſe for inſuring houſes, furniture, goods, wares, merchandizes or other property, from loſs by fire, to all and every body and bodies politick or corporate, or other perſon or perſons applying for the ſame; which licenſe ſhall ſet forth the name or names and other deſcription of the body or bodies politick or corporate, or perſon or perſons taking out the ſame, and alſo the principal houſe or other place where ſuch buſineſs of inſuring houſes, furniture, goods, wares, and merchandizes, or other property from loſs by fire, ſhall, at the time of taking out ſuch licenſe, be principally carried on by the body or bodies politick or corporate, or other perſon or perſons taking out the ſame.

LXV. And be it enacted, That all and every perſon and perſons, and body and bodies politick or corporate, who are or which during the time aforeſaid, ſhall inſure or ſet up, or keep any office for inſuring houſes, furniture, goods, wares, merchandizes, or other property from loſs by fire, without the authority of ſuch licenſe as aforeſaid, or in any other houſe or place, except the houſe or place to be named in the licenſe under which ſuch body or bodies politick or corporate, or other perſon or perſons ſhall act; or ſuch other houſe or houſes, place or places, as ſhall be ſubordinate to the houſe or place to be named in ſuch licenſe, and be kept by ſome perſon or perſons employed as agent or agents to any body or bodies politick or corporate, or other perſon or perſons having ſuch licenſe as aforeſaid, or in any other manner contrary to ſuch licenſe, or to the intent and meaning of this act, ſhall forfeit for every day on which ſuch offence ſhall be committed, the ſum of fifty pounds, and alſo double the amount of the premiums of inſurance which ſuch body or bodies politick or corporate, or other perſon ſhall receive on any ſuch day.

LXVI. And be it enacted, That all and every perſon and perſons, and body and bodies politick or corporate, to whom any ſuch licenſe as aforeſaid ſhall be granted, ſhall at the time of receiving ſuch licenſe, give ſecurity, with ſufficient ſureties, to be approved of by the major part of the ſaid commiſſioners, by bond to his Majeſty, his heirs and ſucceſſors, in ſuch ſum as the ſaid commiſſioners may think reaſonable, ſo as the ſame do not exceed the probable amount of the duty payable by ſuch body or bodies politick or corporate, or perſon or perſons reſpectively for half a year, with condition that if ſuch perſon or perſons, or body or bodies politick or corporate, ſhall faithfully make out, ſign, and deliver an account of all money received for ſuch duties upon inſurances, and well and truly make payment of all ſuch ſum and ſums of money as ſhall be due and payable thereon to your Majeſty, in purſuance of, and according to the true intent and meaning of this act, and alſo truly and faithfully obſerve and perform all the directions, matters and things herein contained on his, her, or their behalf to be obſerved and performed, ſuch bond ſhall be void, but otherwiſe to remain in full force.

LXVII. And be it enacted, That every licenſe to be taken under this act, ſhall endure and have full force only from the day of granting the ſame, until the twenty-fifth day of March, one thouſand ſeven hundred and ninety inclusive, and no longer: but if a licenſe ſhall be granted to two or more perſons, and any or either of them ſhall die before the expiration of the ſame, it ſhall continue until ſuch expiration in favour of the ſurvivor or ſurvivors of the perſons licenſed.

LXVIII. And be it enacted, That where ſuch buſineſs of inſuring is carried on by companies, conſiſting of a greater number of partners than four, the licenſe ſo to be granted by the ſaid commiſſioners in manner aforeſaid, ſhall be granted

granted to ſuch two or more of any ſuch company or partners, as and for the whole company or partnerſhip as ſhall be named to the ſaid commiſſioners, under authority from ſuch company or partnerſhip, and in every ſuch caſe, the licenſe ſhall continue in full force until ſuch time as aforeſaid, from the day of granting the ſame, notwithſtanding the deaths of the perſons to whom ſuch licenſe ſhall be granted, for the benefit of ſuch company or partnerſhip.

LXIX. And be it enacted, That all and every perſon and perſons, and body and bodies politick or corporate, to be licenſed as aforeſaid, who from and after the twenty-fifth day of May, one thouſand ſeven hundred and eighty-nine, ſhall grant any policy of inſurance for inſuring property from loſs by fire, or ſhall continue to inſure on any policy, ſhall by themſelves or ſuch other perſon or perſons as are, is, or ſhall be employed by or under them, previouſly to the granting or continuing ſuch policy of inſurance, aſk, demand, and receive for the uſe of your Majeſty, your heirs and ſucceſſors, of and from the perſon or perſons, whoſe property ſhall be ſo inſured, the ſum of one ſhillling for every ſum of one hundred pounds for which ſuch policy ſhall be ſo made or continued, and ſo in proportion for any leſs ſum, and ſhall give a receipt for the duty ſo paid, as and for one year's duty of ſuch inſurance, from the day of the date of the policy thereof, and in default of receiving ſuch year's duty in manner aforeſaid, ſuch perſon or perſons, or body or bodies politick or corporate, ſo granting ſuch policy, ſhall be accountable to your Majeſty, your heirs and ſucceſſors, for the ſaid year's duty, as if the ſame had been actually received.

LXX. And for the more effectual prevention of frauds to evade the duty on inſurances againſt loſs by fire: be it enacted, That if any perſon or perſons ſhall act as agent or agents, for any perſon or perſons, bodies politick or corporate, in publickly or privately inſuring or receiving ſubſcriptions for inſuring, or delivering out policies or receipts for inſurance againſt loſs by fire, except for ſuch perſon or perſons, bodies politick or corporate, as ſhall be duly licenſed as aforeſaid, every ſuch perſon ſhall for every ſuch offence forfeit the ſum of one hundred pounds; and if any perſon or perſons, whoſe houſe or houſes, furniture, goods, wares, merchandizes, or other property, ſituate or being in this kingdom, ſhall be at any time between the twenty-fifth day of May, one thouſand ſeven hundred and eighty-nine, and the twenty-fifth day of March, one thouſand ſeven hundred and ninety inclusive, inſured from loſs by fire, by any perſon or perſons, or bodies politick or corporate, not reſident in this kingdom, ſhall omit or neglect to pay the ſaid commiſſioners the like duty after the rate of one ſhilling for every one hundred pounds, as if ſuch inſurance were made by any perſon or perſons licenſed purſuant to this act, every ſuch perſon ſhall forfeit the ſum of fifty pounds for every ſuch omiſſion or neglect, the ſaid penalties reſpectively to be recovered by any perſon who ſhall ſue for the ſame by bill, action, or information, in which no eſſoign, protection, or wager of law ſhall be allowed, or by civil bill in the court of proper juriſdiction.

LXXI. And be it further enacted, That every perſon or perſons, who ſhall at any time between the twenty-fifth day of May, one thouſand ſeven hundred and eighty-nine, and twenty-fifth day of March, one thouſand ſeven hundred and ninety inclusive, entitle himſelf, or herſelf, or themſelves, to the benefit of any ſuch inſurance, ſhall forthwith on his, her, or their becoming ſo entitled, pay, or cauſe to be paid to the inſurer or inſurers, the duties aforeſaid, and ſuch inſurer or inſurers ſhall, on every ſuch payment, give a printed or written receipt for ſuch duties to the perſon or perſons paying the ſame; and in caſe of any default of payment of ſuch duty within the time, or in manner aforeſaid, and before any loſs ſhall be ſuſtained, the policy of inſurance, in reſpect of which ſuch duty

A. D. 1789. Chap. 21.

ſhall accrue, ſhall, ſo far as regards the inſured, be void to all intents and purpoſes whatſoever.

LXXII. Provided always, and be it enacted, That in caſe of taking out a new policy of inſurance before the expiration of an old policy, for the ſake of inſuring a greater or different ſum, the ſame proportionable abatement which the inſurer or inſurers ſhall make in reſpect of the premium or inſurance, ſhall be made of the duty which under this act ſhall accrue on the new policy.

LXXIII. And be it enacted, That all and every body and bodies politick and corporate, or other perſon or perſons who under this act ſhall obtain a licenſe for any office of inſurance againſt loſs by fire, ſhall from time to time, keep a true and faithful account in writing, in which ſhall be inſerted the number of the policy, or inſtrument of inſurance, which from and after the twenty-fifth day of May, one thouſand ſeven hundred and eighty-nine, ſhall be iſſued or granted, or continued by ſuch body or bodies politic or corporate, or perſon or perſons, the name or names of the perſon or perſons inſuring, with the place or places of his, her, or their abode, the ſum inſured, and the time for which the ſame ſhall be ſo inſured, and alſo the day of the month and the date of the year in which ſuch policy ſhall be iſſued; which ſaid account ſhall at all times be open for the inſpection of any perſon or perſons duly authorized under the hands and ſeals of the ſaid commiſſioners for the ſtamp duties, or the major part of them, to inſpect the ſame.

LXXIV. And be it enacted, That all and every body and bodies politick and corporate, and other perſon or perſons who ſhall have any licenſe under this act, for any inſurance office, ſhall, from time to time, within the ſpace of two months after the twenty-ninth day of September, twenty-fifth day of December, one thouſand ſeven hundred and eighty-nine, and the twenty-fifth day of March, one thouſand ſeven hundred and ninety, or at ſuch other times after the expiration of the ſaid two months, as may be appointed by the major part of the ſaid commiſſioners of the ſtamp duties, giving a previous publick notice of fourteen days or more, by advertiſement in the Dublin Gazette, deliver, or cauſe to be delivered to the ſaid commiſſioners, or to the perſon or perſons appointed by them to receive the ſame, at the head office of the ſaid commiſſioners, true copies of the accounts herein before directed to bekept by ſuch licenſed inſurance office or offices, body or bodies politick or corporate, or ſuch other licenſed perſon or perſons, for the quarter which ſhall have been completed before ſuch day of delivery or notice, as the caſe ſhall be, and at the ſame time ſhall pay all ſuch ſum and ſums as ſhall appear due on ſuch accounts to the receiver-general for the time being, for receiving the ſaid duties for the uſe of your Majeſty, your heirs and ſucceſſors, at the ſaid office, upon pain of forfeiting for every ſuch default in not delivering true copies of ſuch accounts, the ſum of five hundred pounds; and for every default in payment of the money due on ſuch account, double the amount of the ſaid monies due on the ſaid account at the time of ſuch default.

LXXV. And whereas it is and hath been the cuſtom for publick notaries to note bills of exchange for non-payment or non-acceptance, and not proteſt the ſame in proper form of law, by which the payment of the duties upon ſaid noting or notarial acts has been, and may be evaded: for remedy whereof, be it enacted, That every publick notary ſhall once in every two months, during the time aforeſaid, deliver to the ſaid commiſſioners of ſtamp duties, or ſome perſon authorized by them, at the head office to receive the ſame, a faithful and true account in writing, and upon oath, of ſuch bills of exchange as aforeſaid, which ſhall have been noted by ſuch publick notary, and ſhall at the ſame time pay unto the receiver general of the ſtamp duties the ſum of two ſhillings and ſix pence for every ſuch bill of exchange which ſhall be ſo noted by them, over and above the

duty payable to his Majeſty upon proteſting the ſame bill or bills, in caſe the owner or owners, holder or holders thereof ſhall at any time thereafter think proper to proteſt the ſame.

LXXVI. And in caſe any publick notary or notaries ſhall neglect to account as aforeſaid, or to pay the duties aforeſaid, every ſuch publick notary or notaries ſhall for every ſuch neglect or default in delivering a true account of ſuch noting, forfeit and pay the ſum of five hundred pounds; and for every default of payment of the money due on ſuch account, double the amount of the monies due on ſuch account at the time of ſuch default.

LXXVII. And be it enacted, That the ſaid receiver-general of the ſtamp duties at the head office, or other perſon or perſons duly appointed by the major part of the ſaid commiſſioners to receive the duties upon inſurances againſt loſs by fire, by this act impoſed, ſhall make an allowance to all and every perſon and perſons, body and bodies politick or corporate, ſo to be licenſed as aforeſaid, reſpectively, for their own uſe and trouble in originally receiving the ſaid duties, and making out ſuch accounts as herein directed, after the rate of one ſhilling in the pound out of the monies by them accounted for and paid to ſuch receiver general, or ſuch other perſon or perſons aforeſaid, according to the directions herein contained.

LXXVIII. And to prevent frauds on your Majeſty, by perſons inſuring lottery tickets, by making a policy of inſurance, originally intended to inſure one ticket againſt the drawing of any particular day, ſerve for a policy of inſurance of ſuch ticket, or of any other ticket, againſt the drawing of another day, or other days: be it enacted, That in every ſuch policy of inſurance there ſhall be written the day of the drawing, againſt which the ticket deſcribed in ſuch policy is to be inſured, and the date of the contract or policy of inſurance, and ſuch policy ſhall be in the form following:

No.
Iriſh
or Lottery for the year one thouſand ſeven
Britiſh
hundred

A. B. being actually poſſeſſed of the ticket
Iriſh
numbered as above in the preſent or lottery,
Britiſh
We the underwritten, in conſideration of
from him or her received, do promiſe to pay to him or her, or his or her aſſigns, the ſum of or to return him or her an undrawn ticket, in caſe the number belonging to the ſaid ticket be or be not drawn (or be or be not drawn a blank or prize, as the caſe may be) on the
day of drawing
Iriſh
of the preſent or Lottery, and on no other
Britiſh
day. Dated this day of
One thouſand ſeven hundred and

's Licenſed Lottery Office, No. Street. } *For A. B. and C. D. Signed E. F.*

A. D. 1789. Chap. 21.

And if any ſuch policy of inſurance be uſed for the meaſuring of ſuch ticket, or of any other ticket, for any other day than the day ſo expreſſed in ſuch policy, or if there be any eraſure of, or any alteration of any day or date in ſuch policy, or of the number of the ticket therein contained, or if any policy for inſuring a lottery ticket be made in any other form than as aforeſaid, every ſuch policy ſhall be void, and the perſon or perſons licenſed to iſſue policies of inſurance at the office where ſuch policy ſhall be iſſued, and the perſon writing or iſſuing ſuch policy therein for him, her, or them, ſhall reſpectively forfeit the ſum of fifty pounds for every ſuch offence; and every ſuch perſon ſo offending, upon the view of any juſtice of the peace, or being thereof convicted by the oath of any credible witneſs before any juſtice of the peace, ſhall, by warrant under the hand and ſeal of ſuch juſtice, be committed to gaol until he or ſhe ſhall have paid the ſaid ſum of fifty pounds, and the licenſe granted to the perſon or perſons keeping ſuch lottery office, ſhall from ſuch conviction be deemed void to all intents and purpoſes whatever; and no officer appointed to ſtamp vellum, parchment, or paper, with any of the duties by this act impoſed, ſhall mark or ſtamp any vellum, parchment, or paper, intended to be uſed for any purpoſe referring or relating to any lottery eſtabliſhed in Great Britain or in this kingdom, with the duties hereby impoſed on policies of inſurance of lottery tickets, unleſs there be firſt printed on ſuch vellum, parchment, or paper, the form of words aforeſaid, upon pain of forfeiting for every ſuch offence the ſum of ten pounds, to be recovered by civil bill, to the uſe of the perſon who ſhall ſue for the ſame.

LXXIX. And be it enacted, That it ſhall be a condition in the bond to be executed by perſons taking out licenſes to ſell, or otherwiſe deal in lottery tickets, and their ſureties, that ſuch perſon ſhall well and truly conform to, and obſerve all ſuch rules, regulations and proviſions, as by any act of Parliament then of force in this kingdom ſhall be required, relative to the inſuring of lottery tickets, ſo far as he, ſhe, or they ſhall be concerned therein.

LXXX. And be it enacted, That it ſhall and may be lawful to and for your Majeſty, your heirs and ſucceſſors, and to and for the lord lieutenant, or other chief governor or governors of this kingdom for the time being, out of the produce of the duties hereby granted, to cauſe ſuch ſum and ſums of money to be expended and paid, from time to time, for ſalaries and other incident charges, as ſhall be neceſſary in and for the receiving, collecting, levying, or managing of the ſaid duties, any thing in this act contained to the contrary notwithſtanding.

LXXXI. And be it enacted, That all and every the officer and officers who ſhall be concerned in the levying, collecting and receiving the duties ariſing by this act, ſhall keep ſeparate and diſtinct accounts thereof, and that the ſeveral perſons employed to collect and levy the ſaid duties in the city or county of Dublin, that ſhall pay the ſame in ſpecie into your Majeſty's treaſury on the firſt Monday in every month, unleſs it be a holyday, and then the next day which ſhall not be a holyday; and the ſeveral perſons employed to levy and collect the ſaid duties in other parts of this kingdom, ſhall pay the ſame in like manner, and at the like times, to the ſeveral collectors of the inland excife of the reſpective diſtricts in which the ſame ſhall be received and collected; and ſuch collectors of inland excife are hereby authorized and required to receive and give receipts for the ſame without fee or reward, and to keep diſtinct accounts thereof; and every ſtamp officer ſhall in ſix days after his making any payment in your Majeſty's treaſury, or to any of the ſaid collectors, give notice of the amount of ſuch payments to the commiſſioners for managing the ſtamp duties; and if the ſaid officers, or any of them, ſhall neglect or omit to pay the duties ſo by him levied and collected at the time, or in manner aforeſaid, or ſhall detain any part of the monies by them collected and received, then for ſuch offence he or they ſhall be

diſmiſſed

diſmiſſed from his or their employment, and be rendered incapable to ſerve your Majeſty, your heirs or ſucceſſors, and be charged with intereſt for the money ſo detained in his and their hands, after the rate of twelve pounds *per centum per annum*, the ſame to be recovered by action, ſuit, information, or by any other of the means whereby debts may be recovered by your Majeſty, your heirs and ſucceſſors, from publick accountants or debtors.

LXXXII. And be it enacted, That there ſhall be kept in your Majeſty's treaſury, one book in which all monies that ſhall be paid into the treaſury by virtue of this act ſhall be entered apart and diſtinct from all other monies paid or payable to your Majeſty, your heirs and ſucceſſors, upon any account whatſoever.

LXXXIII. And be it enacted, That the comptroller of the duties hereby granted, ſhall certify once in every week to the accountant general, the amount of the ſtamp duties paid by the diſtributors or other officers of the ſtamp duties, to the ſeveral collectors of the inland exciſe, and that every ſuch diſtributor ſhall likewiſe certify to the accountant general once in every month, the full amount of the ſums paid by him on account of the ſaid duties, to any collector or collectors of inland exciſe, ſpecifying the name of ſuch collector, and the reſpective times of payment, and the balance remaining in his hands; and if ſuch comptroller, or any ſuch diſtributor ſhall neglect to certify in manner aforeſaid, he ſhall forfeit the ſum of twenty pounds.

LXXXIV. And be it enacted, That all ſuch collectors of inland exciſe, ſhall, as to all ſuch ſtamp duties ſo by them received, be ſubject and liable to the ſame mode of account, and the ſame regulations and rules as they are, and ſhall be ſubject to in reſpect of any other duties by them collected.

LXXXV. And be it enacted, That none of the duties granted by this act, ſhall be received or collected by, or paid to the ſaid commiſſioners for managing the ſtamp duties, and that the ſeveral perſons who have been, or ſhall be reſpectively employed in receiving, collecting or paying the ſeveral duties by this act, or any of the ſaid former acts granted, ſhall, when called upon for that purpoſe, exhibit their reſpective accounts of ſuch duties to the commiſſioners for taking impreſt accounts for the time being, or the major part of them, who ſhall and are hereby reſpectively authorized and required, from time to time, to examine upon oath the perſons who ſhall be employed in raiſing, receiving, or collecting the ſaid duties as to their accounts; and as to the ſum or ſums of money which was, or were by them, or any of them reſpectively raiſed, collected, or received within the time of ſuch their accounts, and likewiſe what part thereof was by them or any of them paid into the receipt of your Majeſty's exchequer, or to the collectors of the inland exciſe as aforeſaid, and in accounting before the ſaid commiſſioners, or the major part of them, they are to produce proper vouchers for any ſum or ſums of money ſo by them raiſed, received and paid; and the ſaid commiſſioners of impreſt accounts, or the major part of them, are hereby authorized and required finally to adjuſt and ſettle ſuch accounts, and to give diſcharges to the ſaid ſeveral accountants.

LXXXVI. And be it enacted, That when the accounts of the money received for the ſaid ſeveral duties ſhall have been ſo audited, the ſame ſhall be ſigned by the ſaid commiſſioners of accounts, or the major part of them, and ſhall be at all times to the officers therein concerned, a full and ſufficient warrant and diſcharge to all intents and purpoſes.

LXXXVII. And be it enacted, That all penalties and forfeitures impoſed by this act, unleſs otherwiſe directed, may be recovered by any perſon who ſhall ſue for the ſame by action of debt, bill, plaint, or information in any of your Majeſty's courts of record at Dublin, in which no eſſoign, protection, or wager of

A. D. 1789. Chap. 21.

law, or more than one imparlance ſhall be allowed; one moiety thereof to the uſe of your Majeſty, and the other moiety to the uſe of the perſon ſuing for the ſame

LXXXVIII. And be it enacted, That a ſeparate and diſtinct account of all monies ariſing by the duties mentioned in the ſaid ſchedule, on licenſes to keep lottery offices, and on policies of inſurance of lottery tickets ſhall be kept by the ſeveral proper officers, and that the ſame or a ſufficient part thereof ſhall be paid and applied to defray the charges and expences of managing and drawing any lottery or lotteries in this kingdom, in ſuch manner as the lord lieutenant, or other chief governor or governors of this kingdom for the time being ſhall direct, and that the reſidue, if any, ſhall be applied towards the defraying the expences of your Majeſty's government.

LXXXIX. And be it further enacted, That a ſeparate and diſtinct account of a moiety of all monies ariſing by the duties on almanacks and calendars, and by the duty on Dublin directories, mentioned in the ſaid ſchedule, ſhall be kept by the ſeveral proper officers, and that the ſame ſhall be applied by the vice-treaſurer, or vice-treaſurers, his, or their deputy or deputies, in the firſt place, towards the diſcharge of the intereſt of the ſum of three thouſand pounds granted laſt ſeſſion of Parliament, by an act paſſed in the ſaid ſeſſions, entitled, *An act for granting the ſeveral ſums therein mentioned, for certain public uſes, and for the other purpoſes therein mentioned*, to the provoſt, fellows, and ſcholars of the college of the holy and undivided trinity of Queen Elizabeth near Dublin, for the purpoſes in the ſaid act mentioned, and that the reſidue thereof be applied towards defraying the neceſſary expences of your Majeſty's government.

XC. And be it enacted, That neither the ſix pence per pound, nor any other fee ſhall be payable to or be deducted, or received by the vice-treaſurer or vice-treaſurers, receiver or paymaſter general, clerk of the pells, or any other officer or officers of this kingdom for their uſe, for or on account of the iſſuing or payment of any ſum or ſums of money ariſing by, or which ſhall be received for or on account of the aids by this act granted, or of any payment to be made in purſuance of this act, but that the ſame ſhall be received and duly accounted for to your Majeſty, your heirs and ſucceſſors.

XCI. And be it enacted, That the ſchedule hereunto annexed, ſhall be, and taken to be a part of this act, to all intents and purpoſes.

A SCHE-

A SCHEDULE of the ſeveral Duties to be paid on every Skin or Piece of Vellum, or Parchment, or Piece or Sheet of Paper, on which ſhall be engroſſed or written, or printed, any of the Articles, Matters, or Things therein ſet forth.

FOR every ſkin or piece of vellum, or parchment, or piece or ſheet of paper, on which ſhall be engroſſed, written, or printed, the following articles, the duties following ſhall be reſpectively paid:

ARTICLES.	DUTIES. £. s. d.
Any licenſe to keep a lottery office	100 0 0
Any diſpenſation to hold two eccleſiaſtical dignities or benefices, or both a dignity and a benefice, or any other diſpenſation or faculty from the lord archbiſhop of Armagh, or maſter of the faculties for the time being —— —— ——	9 0 0
Any grant or letters patent under the great ſeal of Ireland, of any honour, dignity, promotion, franchiſe, liberty or privilege to any perſon or perſons, bodies politick or corporate, or exemplification of the ſame, commiſſions of rebellion in proceſs always excepted —— —— ——	9 0 0
Any grant from his Majeſty, his heirs or ſucceſſors, of any ſum of money, exceeding two hundred pounds, which ſhall paſs the great ſeal of Ireland — — —	9 0 0
Any grant of any office or employment which ſhall be above the value of two hundred pounds *per annum* —— ——	9 0 0
Any admiſſion of any fellow of the college of phyſicians, or of any attorney, clerk, advocate, proctor, notary, or other officer or officers in any court whatſoever, except ſuch officer being an annual officer in any corporation or inferior court, whoſe office is under the value of ten pounds a year in ſalary, fees, or other perquiſites, or any appeal from the court of admiralty, or the prerogative court, or any archiepiſcopal court —— ——	6 0 0
Any admiſſion of any ſtudent into the ſociety of King's-Inns	5 0 0
Any admiſſion of any barriſter into the Inns of Court ——	5 0 0
Any pardon (except the pardon paſſed in *forma pauperis*) of or for any crime or offence, or of any money or forfeiture whatſoever, or on which any warrant or reprieve, relaxation from any fines, corporal puniſhment, or other forfeiture — —	4 0 0
Any grant from his Majeſty, his heirs or ſucceſſors of any ſum of money not exceeding two hundred pounds, nor leſs than one hundred pounds, which ſhall paſs the great ſeal of Ireland ——	4 0 0
Any grant of any office or employment which ſhall be above the value of fifty pounds *per annum*, and under the value of two hundred pounds *per annum* —— —— —	4 0 0

ARTICLES.	DUTIES. £. s. d.
Any grant of lands in fee, leaſe for years, or other grant or profit not herein particularly charged, that ſhall paſs the great ſeal of the exchequer (*cuſtodiam* leaſes excepted) — —	3 0 0
Any preſentation or donation which ſhall paſs the great ſeal of Ireland, or upon which any collation to be made by any archbiſhop or biſhop, or any preſentation or donation to be made by any patron whatſoever, of or to any benefice, dignity, or ſpiritual or eccleſiaſtical promotion whatſoever, of the value of one hundred pounds a year	3 0 0
And if of the value of two hundred pounds a year, or upwards, the value to be aſcertained by the certificate of the archbiſhop or vicar-general of the dioceſe; provided always, That two or more benefices epiſcopally united, ſhall be deemed and taken to be one benefice only — — —	6 0 0
Any indenture for binding an apprentice to an attorney ——	2 0 0
Any admiſſion of any attorney into every court into which he ſhall be admitted an attorney —— —	4 0 0
Any commiſſion that ſhall be iſſued from any court whatſoever for taking affidavits —— —	1 0 0
Any exemplification of what nature ſoever, that ſhall paſs the ſeal of any court whatſoever —— —	0 15 0
Any inſtitution that ſhall paſs the ſeal of any archbiſhop, biſhop, chancellor, or other ordinary or eccleſiaſtical court whatſoever; provided, that an inſtitution to two or more benefices epiſcopally united, ſhall be conſidered as an inſtitution to a ſingle benefice ——	0 15 0
Any conveyance, ſurrender of grants or offices, releaſe or other deed whatſoever, which ſhall be enrolled of record in any of the courts of the city of Dublin, or in any other court of record whatſoever	0 7 6
Any exemplification of a decree of the court of chancery under the great ſeal — — — —	0 7 6
Any ſentence that ſhall be given in the court of admiralty, or any attachment that ſhall be made out of the ſaid court of admiralty, or any relaxation of any ſuch attachment ——	0 7 6
Any writ of covenant for levying a fine — —	0 7 6
Any writ of entry for ſuffering a common recovery ——	0 7 6
Any commiſſion iſſuing out of any eccleſiaſtical court not herein before particularly charged —— —	0 7 6
Any warrant, monition, or perſonal decree in the court of admiralty, except in ſuits for payment of ſeamen's wages ——	0 7 6
Any probate of a will, or letters of adminiſtration for any eſtate above the value of thirty pounds, and not of the value of one hundred pounds —— —	0 5 0
If of the value of one hundred pounds, and not of the value of three hundred pounds —— —— ——	0 10 0
If of the value of three hundred pounds, and not of the value of ſix hundred pounds —— ——	1 0 0
If of the value of ſix hundred pounds, and not of the value of one thouſand pounds —— —— ——	1 10 0
If of the value of one thouſand pounds, and upwards ——	2 0 0

ARTICLES.	DUTIES. £. s. d.	A. D. 1789. Chap. 21.
Any writ of error, *certiorari*, or appeal, except to the delegates	0 5 0	
Any receipt or other discharge for any legacy left by any will or other testamentary instrument, or for any share or part of a personal estate, divided by force of the statute of distributions, the amount whereof shall not exceed twenty pounds, except such legacies as shall be left to the wife, children, or grand children, of the person making such will or testamentary instrument, or shall be divided among them by force of the said statute —— ——	0 2 6	
Where the amount thereof, shall be of the value of twenty pounds, and not amounting to one hundred pounds, except as aforesaid	0 5 0	
Where the amount thereof, shall be of the value of one hundred pounds and upwards, except as aforesaid — — — —	1 0 0	
Any recognizance conditioned for the payment of money, or performance of covenants, or agreements, statute staple, or statute merchant, or entered of record in any court or office, except such recognizances as shall be entered into by persons applying for licenses to sell by retail, beer, ale, wine, strong waters, or other liquors, which recognizances shall be considered as bonds, and shall pay accordingly — — — —	0 5 0	
Any record of *nisi prius*, or *postea*, — — — — —	0 5 0	
Every judgment whatsoever, which shall be signed by the master of any office, or his deputy, or secondary, or by any prothonotary, or his secondary, deputy or clerk, or any other officer belonging to any of the courts of the city of Dublin, who have power, or usually do or shall sign judgments — — — — — —	0 5 0	
Any bill, answer, replication, rejoinder, interrogatories, depositions taken by commissioners, or any pleadings whatsoever in the courts of chancery or exchequer, save and except exceptions to answers filed in the said courts — — — — — —	0 2 6	
Any indenture, lease, or deed-poll not otherwise charged, except indentures of apprenticeship, where no apprentice fee shall be given, or if any be given, such apprentice fee shall not exceed the sum of ten pounds, and also except indentures for binding poor parish, or other poor children supported by publick or other charities, and also except indentures binding apprentices to attornies —	0 2 6	
Any charter party, policy of insurance, passport or any protest, procuration, letter of attorney, except warrants of attorney for judgments on bonds, or any other notarial act whatsoever ——	0 2 6	
Every pamphlet or paper, not exceeding six sheets in octavo, or not exceeding twelve sheets in quarto, or twenty sheets in folio, which shall be contained in one printed copy —— ——	0 2 0	
Any admission into any corporation or company ——	0 2 0	
Any decree or dismission made by or in the courts of chancery or exchequer —— —— —— —— ——	0 1 6	
Any writ of *habeas corpus* —— —— ——	0 1 0	
Any special bail to be taken in any of the courts of the city of Dublin, or before any of the judges of the said courts, or in any court whatsoever —— —— —— —— ——	0 1 0	
Any common bail to be filed in any court whatsoever, and any appearance that shall be made on such bail —— ——	0 1 0	

ARTICLES.	Duties. £. s. d.
Any affidavit, except ſuch affidavits as ſhall be taken before the officers of his Majeſty's cuſtoms or exciſe, or any juſtice or juſtices of the peace, or before a magiſtrate of any corporation acting as a juſtice of the peace, or acting in any court of conſcience, or of ſummary juriſdiction, or before any judge of aſſize, or commiſſion of oyer and terminer relative to proſecutions on trials or indictments, or to civil bills, or that ſhall be made for the purpoſe of raiſing or accounting for public money, and except aſſidavits made relative to the hempen and linen manufactures, or to the payment of corn premiums, or made before the truſtees of any turnpike, relative to the roads or tolls of ſuch turnpikes, or affidavits made before the Dublin ſociety —— —— —— —— ——	0 1 0
Any copy of ſuch affidavit which ſhall be read in any court whatſoever — — — — — — — —	0 0 2
Any original writ (except ſuch original upon which a writ of *capias* iſſues) ſubpœna, writ of *capias quominus*, writ of *dedimus poteſtatem*, to take anſwers, examine witneſſes, or appoint guardians, or any other writ whatſoever, or any other proceſs or mandate that ſhall iſſue out of or paſs the ſeal of any of the courts of the city of Dublin, or any other court whatſoever, holding plea where the debt or damages doth amount to forty ſhillings or above, or the thing in demand is of that value —— —— ——	0 1 0
Any entry of any action in the mayor's, or ſheriff's courts of the city of Dublin, and in courts in all corporations, and other courts whatſoever, out of which no writs, proceſs, or mandate iſſue, holding plea where the debt or damages doth amount to forty ſhillings or above —— ——	0 1 0
Any rule or order, except in caſes proſecuted upon indictments, or which relate to preſentments made or given in any of the courts at the city of Dublin, either courts of law or equity which ſhall be taken out —— —— —— ——	0 1 0
Any copy of ſuch rules or orders, except in cauſes proſecuted upon indictments, or which relate to preſentments entered, or the copies of any other records or proceedings in any of the ſaid courts of the ſaid city of Dublin, not hereby otherwiſe charged ——	0 1 0
Any citation or monition made in the prerogative court, or in any eccleſiaſtical court, or any libel or allegation, depoſition, anſwer, ſentence or decree, or any inventory exhibited in the prerogative court, or in any eccleſiaſtical court, or in the court of admiralty, or whereupon any copies of them reſpectively ſhall be engroſſed or written, except in ſuits for recovery of ſeamen's wages ——	0 1 0
Any warrant of attorney, for entering judgment on any bond ——	0 1 0
Any releaſe, contract, bond, or other obligatory inſtrument ——	0 1 0
Any memorial of any deed, conveyance, will, or deviſe, which ſhall be regiſtered in the publick office for regiſtering ſuch memorials above all duties payable thereon —— ——	0 1 0
Each and every exception or exceptions to any anſwer filed in any court of equity in this kingdom —— —— ——	0 1 0

And

ARTICLES.	DUTIES. £. s. d.
And a further duty for the ſame, after the rate of one ſhilling for every ninety words which each and every ſuch exception ſhall contain, over and above the firſt ninety words	0 1 0
And a further duty upon each and every ſuch exception, over and above the firſt ten exceptions —— —— ——	0 2 6
And a further duty for the ſame, after the rate of two ſhillings and ſix pence for every ninety words which each and every ſuch exception ſhall contain, over and above the firſt ninety words ——	0 2 6
Any copy of any will atteſted by the proper officer of the prerogative court, or any eccleſiaſtical court — — —	0 0 2
Any inſurance of a lottery ticket —— —— ——	0 0 6
Any declaration, plea, replication, rejoinder, demurrer, or other pleadings whatſoever, in any court of law, or any copy thereof	0 0 2
Any depoſitions taken in the court of chancery, or court of exchequer, except the paper drafts of ſuch depoſitions taken by virtue of any commiſſion before they are engroſſed, which are not herein before charged — — — —	0 0 1
Any copy of any bill, anſwer, plea, demurrer, replication, rejoinder, interrogatories, depoſitions, or other proceedings whatſoever, taken in the court of chancery, or court of exchequer, or in any court of equity — — — —	0 0 1
Every almanack or calendar for any one particular year, or for any time leſs than a year, which ſhall be printed on one ſide only of any one ſheet or piece of paper only —— —— ——	0 0 2
Every other almanack or calendar for any one particular year —	0 0 4
Every almanack or calendar made to ſerve for ſeveral years, the reſpective rates of one penny — — —	0 0 1
And two pence ſhall be paid for every ſuch year as aforeſaid —	0 0 2
Every Dublin directory —— — —	0 0 2
Every paper containing public news, intelligence, or occurrence	0 0 1
Any inſtrument entitling any perſon or perſons exporting any goods, wares or merchandizes, to any drawback or bounty on exporting the ſame —— —— —— —— ——	0 0 1
Any licenſe for retailing wine, beer, ale ſpirits, or cider — —	0 0 1

CHAP. XXII.

An Act for puniſhing Mutiny and Deſertion, and for the better Payment of the Army and their Quarters within this Kingdom.

WHEREAS the raiſing or keeping a ſtanding army within this kingdom, in time of peace, unleſs it be with the conſent of Parliament, is againſt law: and whereas it is judged neceſſary by his Majeſty, and this preſent Parliament, that a body of forces ſhould be continued for the ſafety of this kingdom, and the defence of the poſſeſſions of his Majeſty's crown; and that the whole number of ſuch forces ſhould conſiſt of fifteen thouſand two hundred and thirty-two men; whereof twelve thouſand men, commiſſioned and non-commiſſioned officers included, ſhall be kept within this kingdom, for the neceſſary defence of the ſame at all times, except in caſes of invaſion or rebellion in Great Britain: and whereas no man can be forejudged of life or limb, or ſubjected in time of peace to any kind of puniſhment within this realm by martial law, or in any other manner than by the judgment of his peers, and according to the known and eſtabliſhed law of this realm; yet nevertheleſs, it being requiſite for the retaining all the before mentioned forces in their duty, that an exact diſcipline be obſerved, and that ſoldiers who ſhall mutiny or ſtir up ſedition, or ſhall deſert his Majeſty's ſervice, be brought to a more exemplary and ſpeedy puniſhment than the uſual forms of the law will allow: be it therefore enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That if any perſon being muſtered, or in pay as an officer, or who is or ſhall be enliſted or in pay as a ſoldier, ſhall at any time during the continuance of this act, begin, excite, cauſe, or join in any mutiny or ſedition in the regiment, troop, or company to which he doth belong, or in any other regiment, troop, or company, either of his Majeſty's land or marine forces in his Majeſty's ſervice, or ſhall not uſe his utmoſt endeavours to ſuppreſs the ſame, or coming to the knowledge of any mutiny, or intended mutiny, ſhall not without delay give information thereof to his commanding officer; or ſhall miſbehave himſelf before the enemy, or ſhall ſhamefully abandon or deliver up any garriſon, fortreſs, poſt or guard committed to his charge, or which he ſhall be commanded to defend, or ſhall compel the governor or commanding officer of any garriſon, fortreſs, or poſt, to deliver up to the enemy, or to abandon the ſame, or ſhall ſpeak words, or uſe any other means to induce ſuch governor or commanding officer or others, to miſbehave before the enemy, or ſhamefully to abandon or deliver up any garriſon, fortreſs, poſt or guard, committed to their reſpective charge, or which he or they ſhall be commanded to defend, or ſhall leave his poſt before relieved, or ſhall be found ſleeping on his poſt, or ſhall hold correſpondence with, or give advice or intelligence to any rebel, or enemy of his Majeſty, either by letters, meſſages, ſigns, or tokens, in any manner or way whatſoever, or ſhall treat or enter into any terms with ſuch rebel, or enemy, without his Majeſty's licenſe, or licenſe of the general, or chief commander, or ſhall ſtrike, or uſe any violence againſt his ſuperior officer, being in the execution of his office, or ſhall diſobey any lawful command of his ſuperior officer, or ſhall deſert his Majeſty's

ſervice;

ſervice; all and every perſon or perſons ſo offending in any of the matters before mentioned, ſhall ſuffer death, or ſuch other puniſhment as by a court martial ſhall be awarded.

II. Provided, and it is hereby declared and enacted, That any non-commiſſioned officer or ſoldier, enliſted or in pay in any regiment, troop, or company, who ſhall, without having firſt obtained a regular diſcharge therefrom, enliſt himſelf in any other regiment, troop, or company, ſhall be deemed to have deſerted his Majeſty's ſervice, and ſhall in like manner ſuffer death, or ſuch other puniſhment as by a court martial ſhall be awarded.

III. And whereas doubts have ariſen whether ſoldiers who of right belong to another corps in which they firſt enliſted, and from which they have not obtained a diſcharge, may be proceeded againſt and tried for deſerting any corps in which they may afterwards have enliſted, or for any crime committed by them whilſt ſerving therein: be it enacted by the authority aforeſaid, That if any perſon who is or ſhall be liſted or in pay as a ſoldier, in any regiment, troop, or company in his Majeſty's ſervice, ſhall deſert the ſame, or ſhall, while ſerving therein, commit any offence againſt this act, or againſt the rules or articles of war, ſuch perſon ſhall be liable to be tried by a court martial, and puniſhed in like manner as if he had originally enliſted in, and of right belonged to the ſame, notwithſtanding it ſhall have been diſcovered or known that he had previouſly belonged to ſome other regiment, troop, or company, and not been diſcharged therefrom.

IV. Provided always, That if ſuch perſon ſhall be claimed by ſuch other regiment, troop, or company, and be proceeded againſt as a deſerter therefrom, his ſubſequent deſertion from any one or more corps in which he may have unwarrantably enliſted, may unleſs he ſhall already have been tried for the ſame, be given in evidence as an aggravation of his crime, previous notice being always given to ſuch deſerter, of the fact or facts intended to be produced in evidence upon his trial.

V. And be it further enacted by the authority aforeſaid, That his Majeſty may from time to time by his royal commiſſion, empower the lord lieutenant of this kingdom, or other chief governor or governors of the ſame for the time being, to appoint general courts martial, from time to time, as well as to direct his or their warrant to any general officer having the chief command of a body of forces within this kingdom, authorizing him to convene general courts martial, as occaſion may require, for the trial of offences committed by any of the forces under his command; all which general courts martial ſhall be conſtituted, and ſhall regulate their proceedings according to the ſeveral proviſions herein after ſpecified.

VI. And be it further enacted, That it ſhall and may be lawful to and for ſuch courts martial by their ſentence or judgment, to inflict corporal puniſhment, not extending to life or limb, on any ſoldier for immoralities, miſbehaviour or neglect of duty.

VII. And it is hereby further enacted and declared, That no general court martial which ſhall be held under the authority of this act, ſhall conſiſt of a leſs number than thirteen commiſſioned officers, and the preſident of ſuch general court martial ſhall not be the commander in chief nor governor of the garriſon where the offender ſhall be tried, nor under the degree of a field officer, unleſs where a field officer cannot be had, nor in any caſe whatſoever under the degree of a captain; and that all general courts martial ſhall have power and authority, and are hereby required to adminiſter an oath to every witneſs in order to the examination or trial of any of the offences that ſhall come before them.

A. D. 1789. Chap. 22.

VIII. Provided always, That in all trials by general courts martial, to be held by virtue of this act, every member assisting at such trial, before any proceedings be had thereupon, shall take the following oaths upon the holy evangelists, before the judge advocate, or his deputy, (who are hereby authorized to administer the same,) that is to say, "you shall well and truly try and determine according to "your evidence in the matter now before you."

So help you God.

I A. B. do swear, That I will duly administer justice, according to the rules and articles for the better government of his Majesty's forces, and according to an act of Parliament now in force for the punishment of mutiny and desertion, and other crimes therein mentioned, without partiality, favour, or affection; and if any doubt shall arise which is not explained by the said articles or act of Parliament, according to my conscience, the best of my understanding, and the custom of war in like cases. And I further swear, That I will not divulge the sentence of the court until it shall be approved of by his Majesty, or by some person duly authorized by him; neither will I, upon any account, at any time whatsoever, disclose or discover the vote or opinion of any particular member of the court martial, unless required to give evidence thereof, as a witness, by a court of justice, in due course of law.

So help me God.

And so soon as the said oath shall have been administered to the respective members, the president of the court is hereby authorized and required to administer to the judge advocate, or the person officiating as such, an oath in the following words;

I A. B. do swear, That I will not, upon any account, at any time whatsoever, disclose or discover the vote or opinion of any particular member of the court martial, unless required to give evidence thereof, as a witness, by a court of justice, in a due course of law.

So help me God.

And no sentence of death shall be given against any offender in such case by any general court martial, unless nine officers present shall concur therein; and in all cases where a court martial shall consist of more officers than thirteen, then the judgment shall pass by the concurrence of two-thirds at least of the officers present: and no proceeding or trial shall be had upon any offence, but between the hours of eight of the clock in the morning and three in the afternoon, except in cases which require an immediate example.

IX. And be it further enacted and declared, That in case of any soldier tried and convicted of desertion, whensoever the court martial which shall pass sentence upon such trial, shall not think the offence deserving of capital punishment, such court martial may, instead of awarding a corporal punishment, adjudge the offender, if they shall think fit, to serve as a soldier in any of the corps stationed in any of his Majesty's dominions beyond the seas, or in foreign parts for life, or for a certain term of years, according to the degree of offence; and if such soldier shall afterwards, without leave from his Majesty, or from the commanding officer of the corps in which he shall be appointed to serve, return into this realm before the expiration of the term limited by such sentence, and shall be convicted thereof by a court-martial, he shall suffer death.

X. Provided always, That the party tried by any general court-martial, shall be entitled to a copy of the sentence and proceedings of such court-martial upon demand thereof made by himself, or by any other person or persons on his behalf,

half, he or they paying reaſonably for the ſame, at any time not ſooner than three months after ſuch ſentence, whether ſuch ſentence be approved of or not, any thing in this act to the contrary notwithſtanding.

XI. Provided always, and be it further enacted by the authority aforeſaid, That every judge advocate, or perſon officiating as ſuch at any general court martial do, and he is hereby required to tranſmit with as much expedition as the opportunity of time and diſtance of place can admit, the original proceedings and ſentence of ſuch court martial to the chief ſecretary to the lord lieutenant, or other chief governor or governors of the kingdom of Ireland, to be laid before him or them, and when the determination ſhall have been made upon the ſentence therein contained, to be lodged with the judge advocate general in Dublin; which ſaid original proceedings and ſentence ſhall be carefully kept and preſerved in the office of ſuch judge advocate general, to the end that the perſon entitled thereto may be enabled upon application to the office to obtain copies thereof, according to the true intent and meaning of this act.

XII. Provided alſo, and be it further enacted and declared, That none of the proceedings of any general or regimental court-martial, nor any entry or copy thereof, ſhall be charged or chargeable with any ſtamp duty whatſoever, any thing contained in any former act or acts to the contrary notwithſtanding.

XIII. Provided always, and be it hereby declared and enacted, That no officer or ſoldier being acquitted or convicted of any offence, be liable to be tried a ſecond time by the ſame or any other court martial for the ſame offence, unleſs in the caſe of an appeal from a regimental to a general court martial; and that no ſentence given by any court martial, and ſigned by the preſident thereof, be liable to be reviſed more than once.

XIV. Provided always, That nothing in this act contained, ſhall extend, or be conſtrued, to exempt any officer or ſoldier whatſoever from being proceeded againſt by the ordinary courſe of law.

XV. And for preventing of frauds and deceit in the muſtering of ſoldiers, be it further enacted by the authority aforeſaid, That if any perſon do make or give, or procure to be made or given, any falſe or untrue certificate whereby to excuſe any ſoldier for his abſence from any muſter, or any other ſervice which he ought to attend or perform, upon pretence of being employed on ſome other duty of the regiment, or of ſickneſs, being in priſon, or on furlough; then every ſuch perſon ſo making, giving, or procuring ſuch certificate, ſhall, for every ſuch offence, forfeit the ſum of fifty pounds, and ſhall be forthwith caſhiered and diſplaced from his office, and ſhall be thereby utterly diſabled to have or hold any military office or employment within this realm; and no certificate ſhall excuſe the abſence of any ſoldier, but for the reaſons above mentioned, or one of them; and the commiſſary of the muſters, is hereby directed to ſet down on the roll, at the time of the taking of the muſter, the reaſon of the abſence of ſuch ſoldier reſpectively, and by whom certified, and not to ſet down any ſuch excuſe without view of ſuch certificate.

XVI. And be it further enacted by the authority aforeſaid, That every officer that ſhall make any falſe or untrue muſter of man or horſe, and every commiſſary, muſter-maſter, or other officer, who ſhall wittingly or willingly allow or ſign the muſter-roll, wherein ſuch falſe muſter is contained, or any duplicate thereof; and alſo every commiſſary, muſter-maſter, or other officer who ſhall directly or indirectly take, or cauſe to be taken, any ſum or ſums of money, or any other gratuity, on or for the muſtering any regiment, troop, or company, or on or for the ſigning of any muſter-rolls, or any duplicate thereof, upon proof thereof upon oath made by two witneſſes before a general court-martial to be thereupon called,

which is hereby authorized and required to adminiſter ſuch oath, ſhall for ſuch offence be forthwith caſhiered, and diſplaced from ſuch his office, and ſhall be thereby utterly diſabled to have or hold any civil or military office or employment within this realm.

XVII. And be it further enacted by the authority aforeſaid, That every commiſſary or muſter-maſter upon any muſter to be made, had, or taken by him or them, ſhall, by a convenient time before ſuch muſter made, give notice to the mayor, or other chief magiſtrate or officer of the place where the ſaid ſoldiers ſo to be muſtered ſhall be quartered, who is hereby required to be preſent at every ſuch muſter, and give his utmoſt aſſiſtance for the diſcovering any falſe or untrue muſter there made, or offered to be made; and that every ſuch commiſſary or muſter-maſter making or taking ſuch muſter, that ſhall neglect to give ſuch notice as aforeſaid, or ſhall refuſe to take the aid and aſſiſtance of ſuch mayor, chief magiſtrate, or officer where the ſoldiers to be muſtered ſhall be quartered, ſhall forfeit the ſum of fifty pounds, and ſhall be diſcharged from his office; and no muſter roll ſhall be allowed, unleſs the ſame be ſigned by the ſaid mayor, or other chief magiſtrate or officer reſpectively; but in caſe ſuch mayor, chief magiſtrate or officer ſhall not, upon due notice given, attend ſuch muſter, or ſhall refuſe to ſign ſuch muſter-roll, without giving good and ſufficient reaſons for ſuch his refuſal, that then the commiſſary may proceed to muſter ſuch regiment, troop, or company, without incurring the ſaid penalty, and ſuch muſter-roll ſhall be allowed, though not ſigned as aforeſaid; provided that as ſoon after taking ſuch muſter as conveniently may be, oath be made by the commiſſary or muſter-maſter, before one of his Majeſty's juſtices of the peace for the county where ſuch muſter ſhall be taken, or otherwiſe before one of his Majeſty's courts of record, or before a maſter in chancery in Dublin, that ſuch notice was duly given to the ſaid mayor, chief magiſtrate, or officer as aforeſaid.

XVIII. And be it further enacted by the authority aforeſaid, That if any perſon ſhall be falſely muſtered, or offer himſelf falſely or deceitfully to be muſtered, upon proof thereof made upon oath by two witneſſes, before the next juſtice of the peace for the county where ſuch muſter ſhall be made, and upon certificate thereof in writing under the hand of the commiſſary of the muſters, or chief magiſtrates as aforeſaid, made to ſuch juſtice of the peace, the ſaid juſtice is hereby authorized and required to commit ſuch offender to the houſe of correction, there to remain for the ſpace of ten days; and if any perſon ſhall wittingly or willingly lend or furniſh any horſe to be muſtered, which ſhall not truly belong to the trooper or troop ſo muſtered, the ſaid horſe ſo falſely muſtered ſhall be forfeited to the informer, if the ſame doth belong to the perſon lending or furniſhing the ſaid horſe; or otherwiſe the perſon lending or furniſhing the ſaid horſe, ſhall forfeit the ſum of twenty pounds, upon oath made by two witneſſes before the next juſtice of the peace: which twenty pounds ſhall be levied by warrant under the hand and ſeal of the ſaid juſtce, by diſtreſs and ſale of the goods and chattels of the perſon ſo offending, rendering the overplus, if any be, to the owner; and in caſe ſuch offender ſhall not have ſufficient goods and chattels whereon diſtreſs may be made, to the value of the penalty to be recovered againſt him, or ſhall not pay ſuch penalty within four days after ſuch conviction, then, and in ſuch caſe, ſuch juſtice of the peace ſhall and may, by warrant under his hand and ſeal, either commit ſuch offender to the common gaol, there to remain without bail or mainprize, for the ſpace of three months, or cauſe ſuch offender to be publickly whipped at the diſcretion of ſuch juſtice; and the ſaid forfeiture ſhall be to ſuch perſon or perſons that ſhall give information thereof; and the ſaid informer or informers, if belonging to the ſervice, ſhall have a right to be diſcharged forthwith, if he or they ſhall demand the ſame.

XIX. And

XIX. And be it further enacted by the authority aforeſaid, That every commiſſioned officer, ſtore-keeper, or commiſſary, that ſhall embezzle or manifeſtly cauſe to be embezzled or miſapplied, or ſhall wilfully, or through neglect, ſuffer any proviſions, forage, arms, clothing, ammunition, or other military ſtores to be ſpoiled or damaged, upon proof thereof upon oath made by two witneſſes before a general court-martial, which is hereby authorized and required to adminiſter ſuch oath, ſhall be forthwith diſmiſſed his Majeſty's ſervice, and forfeit the ſum of one hundred pounds, and is hereby required to make good at his own expence, the loſs and damage thereby ſuſtained, to be aſcertained by ſuch court-martial, which ſhall have power to ſeize the goods and chattels of the perſon ſo offending, and ſell them for the payment of the ſaid one hundred pounds, and ſuch damage; and if ſufficient goods and chattels cannot be found and ſeized, then the perſon ſo offending, ſhall be committed to priſon, or the common gaol, to remain there for ſix months, without bail or mainprize, and until he ſhall pay ſuch deficiency; and after the ſaid ſum ſhall be recovered and levied, the ſame ſhall be applied and diſpoſed of as his Majeſty ſhall direct and appoint.

XX. And be it further enacted by the authority aforeſaid, That every commiſſary of the muſters, or muſter-maſter either of the land forces or marines, making or taking a muſter, do make oath before the mayor or chief magiſtrate attending the making or taking ſuch muſters as aforeſaid, if ſuch mayor or chief magiſtrate ſo attending be a juſtice of the peace, or otherwiſe before one of his Majeſty's court of record, or before a maſter in Chancery in Dublin, who is hereby authorized to adminiſter the ſame in manner following:

I A. B. *do ſwear, that I ſaw, at the time of taking a muſter of ſuch troops or companies of this regiment as lay within my preſent circuit, ſuch men or horſes (of ſuch troops or companies ſo muſtered by me as are borne, and not reſpited on the muſter-roll, for which men or horſes a ſigned certificate or certificates, are not endorſed on the back of the roll, certifying their being abſent from the muſter by reaſon of being employed on ſome other duty of the regiment, or by being ſick, in priſon, on furlough, or at graſs, or by a ſigned leave from the colonel or field officer, or officer commanding the regiment, troop, or company. I likewiſe ſwear, that I aſſiſted in examining and comparing this muſter-roll with the regimental book; that I have ſeen and examined the atteſtations of all the recruits of the periods, that I find them compleat, and believe them to be juſt and correct.*

Which oaths the ſaid commiſſary, or muſter-maſter is hereby directed to inſert, and ſubſcribe on the back of the muſter-roll by him delivered into the office of the commiſſary-general of the muſters, and as ſoon as the commiſſaries of the muſters ſhall have ſeverally compleated their circuits within twenty-one days after the ſame, they are hereby directed perſonally to appear at the office of the muſter-maſter general in Dublin, and in his preſence, or in that of his deputy, (who is hereby directed to attend) before one of his Majeſty's courts of record, or before a maſter in chancery, to make and ſubſcribe the following oath, viz.

I. A. B. *do ſwear, that at the times and places ſeverally named in the muſter-rolls taken by me of the following regiments, viz.*

I was perſonally preſent, and did at the time of taking the ſaid muſters, aſſiſt in comparing the ſeveral muſter-rolls with the regimental books of the ſeveral regiments, troops, or companies, and that I believe them juſt and correct taken before me.

A. D. 1789. Chap. 22.

Which ſaid oath is to be atteſted by the ſaid muſter-maſter general, or his deputy.

XXI. And be it further enacted by the authority aforeſaid, That if any paymaſter, agent, or clerk of any garriſon, regiment, troop, or company, ſhall wilfully detain or withhold by the ſpace of one month the pay of any officer or ſoldier, clothes, and all other juſt allowances being deducted, after ſuch pay ſhall be by him or them received, or if any officer having received his ſoldiers pay, ſhall refuſe to pay each reſpective non-commiſſioned officer and ſoldier their reſpective pay, when it ſhall become due, according to the ſeveral rates eſtabliſhed by order of government, then upon proof thereof before a court-martial as aforeſaid, to be for that purpoſe held and ſummoned, every ſuch paymaſter, agent, clerk, or officer ſo offending, ſhall be diſcharged from his employment, and ſhall forfeit to the informer upon conviction before the ſaid court one hundred pounds, to be levied as aforeſaid, and the informer, if a ſoldier, if he demands it, ſhall be, and he is hereby diſcharged from any further ſervice; any thing in this act contained to the contrary notwithſtanding.

XXII. And for the better execution thereof, and that a true and regular account may be kept and rendered by the agents of the ſeveral regiments and independent troops and companies, the ſaid agents are hereby required and directed to obſerve ſuch orders and directions as ſhall from time to time be given by his Majeſty, under his ſign manual, or by his Majeſty's chief governor or governors of this kingdom; and if any agent ſhall refuſe or neglect to obſerve and comply with ſuch orders and directions, he ſhall be diſcharged from his office, and be utterly diſabled to have or hold any ſuch office in his Majeſty's ſervice in this kingdom.

XXIII. And it is enacted, That if any officer or commiſſary ſhall muſter any perſon by a wrong name knowingly, upon conviction thereof before a general court-martial, the ſaid officer or commiſſary ſhall ſuffer ſuch penalties, and in ſuch manner as is directed and inflicted by this act upon thoſe who ſhall make falſe muſters.

XXIV. And whereas by an act paſſed in the ſixth year of the reign of Queen Anne, entitled, *An act to prevent the diſorders that may happen by the marching of ſoldiers, and providing carriages for the baggage of ſoldiers on their march*, it is amongſt other things enacted and declared, "That no officer, ſoldier, or trooper in her "Majeſty's army, nor the ſervant of any officer, nor any attendant on the train "of artillery, nor any yeoman of the guard of battle-axes, nor any officer com- "manding the ſaid yeomen, nor any ſervant of any ſuch officer, ſhall at any "time hereafter have, receive, or be allowed any quarters in any part of this "kingdom, ſave only during ſuch time as he or they ſhall be, and remain in ſome "ſeaport town, in order to be tranſported, or during ſuch time as there ſhall be "any commotion in any part of this kingdom, by reaſon of which emergency, "her Majeſty's army, or any conſiderable part thereof ſhall be commanded to "march from any part of this kingdom to another, or during ſuch time or times "as he or they ſhall be on their march as aforeſaid."

XXV. And whereas the barracks in this kingdom are not at preſent ſufficient to lodge all the forces upon its military eſtabliſhment: and whereas it may be neceſſary to ſtation part of the troops in places where there are not barracks, or not ſufficient barracks to hold them: be it enacted, and it is hereby declared and agreed by the authority aforeſaid, That it ſhall and may be lawful, notwithſtanding the ſaid recited act, to and for the conſtables and other chief officers and magiſtrates of cities, towns, villages, and other places within this kingdom, and in their default or abſence, for any one juſtice of the peace, inhabiting in or near any ſuch city, town, village, or place, and for no others, and ſuch conſtables,

and other chief magiſtrates as aforeſaid, are hereby required to quarter and billet the officers and ſoldiers in his Majeſty's ſervice in inns, livery-ſtables, ale-houſes, and the houſes of ſellers of wine by retail, to be drank in their own houſes, or places thereunto belonging; and all houſes of perſons ſelling brandy, ſtrong waters, cyder or metheglin by retail; and where there ſhall not be found ſufficient room in ſuch houſes, then in ſuch manner as has been heretofore cuſtomary; nor ſhall any more billets at any time be ordered, than there are effective ſoldiers preſent to be quartered; all which billets, when made out by ſuch chief magiſtrates or conſtables, ſhall be delivered into the hands of the commanding officer preſent; and if any conſtable or ſuch like officer or magiſtrate as aforeſaid, ſhall preſume to quarter or billet any ſuch officer or ſoldier in any houſe not within the meaning of this act, without the conſent of the owner or occupier, then ſuch owner or occupier ſhall have his or their remedy at law againſt ſuch magiſtrate or officer for the damage that ſuch owner or occupier ſhall ſuſtain thereby; and if any military officer ſhall take upon him to quarter ſoldiers otherwiſe than is limited and allowed by this act, or ſhall uſe or offer any menace or compulſion to or upon any mayors, conſtables, or other civil officers before mentioned, tending to deter or diſcourage any of them from performing any part of their duty hereby required or appointed, ſuch military officer ſhall, for every ſuch offence, being thereof convicted before any two or more of the next juſtices of the peace of the county, by the oath of two credible witneſſes, be deemed and taken to be *ipſo facto* caſhiered, and ſhall be utterly diſabled to have or hold any military employment within this kingdom: provided the ſaid conviction be affirmed at the next aſſizes or quarter ſeſſions of the peace for the ſaid county, or county of the city, and a certificate thereof tranſmitted to the judge-advocate, who is hereby obliged to certify the ſame to the next court-martial; and in caſe any perſon ſhall find himſelf aggrieved, in that ſuch conſtable, chief officer or magiſtrate, ſuch chief officer or magiſtrate not being a juſtice of the peace, has quartered or billeted in his houſe, a greater number of ſoldiers than he ought to bear in proportion to his neighbours, and ſhall complain thereof to one or more juſtice or juſtices of the peace of the diviſion, city, or liberty where ſuch ſoldiers are quartered; or in caſe ſuch chief officer or magiſtrate ſhall be a juſtice of the peace, then on complaint made to two or more juſtices of the peace, of ſuch diviſion, city, or liberty, ſuch juſtices reſpectively ſhall have, and have hereby power to relieve ſuch perſons, by ordering ſuch and ſo many of the ſoldiers to be removed and quartered upon ſuch other perſon or perſons as they ſhall ſee cauſe; and ſuch other perſon or perſons ſhall be obliged to receive ſuch ſoldiers accordingly.

XXVI. And whereas great inconvenience happens from the billeting of ſoldiers ſingly: be it therefore enacted by the authority aforeſaid, That at no time hereafter, a leſs number than two men ſhall be billeted in any one houſe, and ſuch billets may be changed once in every month if thought neceſſary by the chief magiſtrate, to prevent any burthen thereby ariſing from falling heavy on particular individuals.

XXVII. And as very great detriment and inconvenience ariſes to the ſervice from diſperſing and billeting of ſoldiers when on a march at a great diſtance from the place or places where they are meant to be quartered, and contrary to the true intent and meaning of the ſaid laſt recited act, and by reaſon of which they are placed wide of their intended route for the next day's march: be it therefore enacted by the authority aforeſaid, That at no time when troops are on a march, ſhall any of them be billeted above one mile from the place or places mentioned in the route.

A. D. 1789. Chap. 22.

XXVIII. Provided always, and be it enacted by the authority aforeſaid, That if any officer ſhall take, or cauſe to be taken, or knowingly ſuffer to be taken, any money of any perſon for excuſing the quartering of officers or ſoldiers, or any of them, in any houſe allowed by this act, every ſuch officer ſhall be caſhiered, and be incapable of ſerving in any military employment whatſoever.

XXIX. And whereas great inconveniencies have ariſen, and may ariſe in ſuch places where horſe or dragoons are, or may be quartered, by the billeting of the men and their horſes at different houſes, and often at great diſtances from one another, contrary to the true intent and meaning of this act: be it therefore enacted by the authority aforeſaid, That in all places where horſe or dragoons ſhall be quartered or billeted in purſuance of this act for the future, the men and their horſes ſhall be billeted in one and the ſame houſe, except in caſe of neceſſity, and that in no other caſe whatſoever there be leſs than one man billeted where there ſhall be one or two horſes, nor leſs than two men where there ſhall be four horſes, and ſo in proportion for a greater number; and in ſuch caſe each man ſhall be billeted as near his horſe as poſſible.

XXX. And whereas ſome doubts have ariſen whether commanding officers of any regiment, troop, or company, may exchange any men or horſes quartered in any town or place with another man or horſe quartered in the ſame place for the benefit of the ſervice: be it declared and enacted by the authority aforeſaid, That ſuch exchange as above mentioned, may be made by ſuch commanding officers reſpectively, provided the number of men or horſes do not exceed the number at that time billeted on ſuch houſe or houſes, and the conſtables, tithingmen, head-boroughs, and other chief officers and magiſtrates of the cities, towns, and villages, or other places where any regiment, troop, or company ſhall be quartered, are hereby required to billet ſuch men and horſes ſo exchanged accordingly.

XXXI. And be it further enacted by the authority aforeſaid, That from and after the thirty-firſt day of May, one thouſand ſeven hundred and eighty-nine, no paymaſter-general or paymaſter of the army, paymaſter of the marines, ſecretary at war, commiſſary, or muſter-maſter, or any other officer whatſoever or their under officers, ſhall receive any fees, or make any deductions whatſoever out of the pay of any officer or ſoldier in his Majeſty's army, or from their agents, which ſhall grow due from and after the ſaid thirty-firſt day of May, one thouſand ſeven hundred and eighty-nine, other than the uſual deductions for clothing, and ſuch other neceſſary deductions as are now made, or ſhall from time to time be directed by his Majeſty under his royal ſign manual.

XXXII. And that the quarters of officers and ſoldiers in this kingdom, may hereafter be duly paid and ſatisfied, his Majeſty's duties of exciſe better anſwered, and that the owners of houſes on whom officers and ſoldiers ſhall be billeted, may be encouraged to provide proper accommodation for ſuch officers, ſoldiers, and their horſes: be it enacted by the authority aforeſaid, That except during ſuch times as the troops ſhall be on their march, or during ſuch times as there ſhall be any commotion in any part of this kingdom, payment ſhall be made for each officer and ſoldier during the time he or they ſhall occupy ſuch billet, at the following weekly rates, *videlicet*, in Dublin, for each field officer and captain, eight ſhillings; for each ſubaltern officer, ſeven ſhillings; for each ſerjeant of dragoons or foot, or corporal of horſe, one ſhilling and one penny; for each trooper, dragoon, or foot ſoldier, ſix pence halfpenny: in the country, for each field officer or captain, five ſhillings; for each ſubaltern officer, three ſhillings and ſix pence: for each ſerjeant of dragoons or foot, or corporal of horſe, one ſhilling; for each trooper, dragoon, or foot ſoldier, ſix pence; the payment of the officers lodgings,

to

to be made by the officers themſelves, in the preſent accuſtomed manner; the payment of the men's lodgings, to be made monthly by the commanding officer of each corps, in each quarter in conſequence of money ſent them for that purpoſe, by their ſeveral regimental agents; and in order to enable the agents to remit ſuch money ſuch ſums ſhall be advanced to them, as ſhall be neceſſary, for which the regiments ſhall be accountable, and which ſum ſhall be accounted for in the uſual manner.

XXXIII. And as an encouragement to provide proper and ſufficient ſtabling for the horſes ſo billeted, four pence per week ſhall be paid to the owners of ſtables for each horſe, during the time each ſhall remain in ſuch manner, and under ſuch circumſtances, as the quarters of the men are paid; and in caſe of any troop or company being ſuddenly ordered to march, and that the reſpective commanding officers are not enabled to make payment of the ſums due for the lodging of the men and horſes, every ſuch officer ſhall, before his departure, make up the account with every perſon with whom ſuch troop or company may have been quartered, and ſign a certificate thereof; which account and certificate, ſhall be tranſmitted to the agent of the regiment, that immediate payment may be procured in the accuſtomed manner.

XXXIV. And be it further enacted, That the clauſes and circumſtances of this act, ſhall, in every particular, extend to all recruiting parties whatſoever, and their recruits, of his Majeſty's land or marine forces, that may be employed on that ſervice within this kingdom; and quarters ſhall at all times upon requiſition, be granted to ſuch parties and their recruits as preſcribed by this act, they paying for the ſame at the rates before directed, notwithſtanding there may be barracks in the places where ſuch quarters are ſo demanded.

XXXV. And be it further enacted, That every non-commiſſioned officer and ſoldier, who ſhall be billeted according to the proviſions in this act, ſhall be entitled to and receive proper and ſufficient accommodation reſpectively, and alſo the uſe of kitchen utenſils, to cook and eat their victuals in their quarters.

XXXVI. And be it further enacted by the authority aforeſaid, That for the better and more regular proviſion of carriages for his Majeſty's forces in their marches, or for their arms, clothes, or accoutrements, all juſtices of the peace within their ſeveral counties, ſhires, diviſions, liberties, and precincts, being duly required thereunto by an order from the chief governor or governors of this kingdom, or the general of his Majeſty's forces, or the maſter-general of his Majeſty's ordnance, ſhall, as often as ſuch order is brought and ſhewn unto one or more of them by the quarter maſter, adjutant, or other officer, or non-commiſſioned officer of the regiment, detachment, troop, or company ſo ordered to march, iſſue out his or their warrants to the conſtables or petty conſtables of the diviſion, city, liberty, hundred, and precinct, from, through, near, or to which ſuch regiment, detachment, troop, or company ſhall be ordered to march, requiring them to make ſuch proviſion for carriages, with able men to drive the ſame, as is mentioned in the ſaid warrant, allowing them ſufficient time to do the ſame, that the neighbouring parts may not always bear the burthen; and in caſe ſufficient carriages cannot be provided within any ſuch liberty, diviſion, or precinct, then the next juſtice or juſtices of the peace of the county or diviſion, ſhall, upon ſuch order as aforeſaid, being brought or ſhewn to one or more of them, by any of the officers aforeſaid, iſſue his or their warrant to the conſtables or petty conſtables of ſuch next county, liberty, diviſion or precinct, for the purpoſes aforeſaid, to make up ſuch deficiency; and ſuch conſtables or petty conſtables ſhall order and appoint ſuch perſon or perſons, having carriages within their reſpective liberties, as they ſhall think proper to provide and furniſh ſuch carriages and men according to the warrant aforeſaid, who are hereby required to provide

A. D. 1789. Chap. 22.

and furniſh the ſame accordingly; and if any military officer or officers, for the uſe of whoſe troop or company the carriage was provided, ſhall force and conſtrain any carriage to travel more than one day's journey, except as hereafter excepted, or ſhall not diſcharge the ſame in due time for their return home, or ſhall ſuffer any ſoldier or ſervant, (except ſuch as are ſick) or any woman to ride in the carriage aforeſaid, or ſhall force any conſtable or petty conſtable by threatenings or menacing words to provide ſaddle-horſes for themſelves or ſervants, or ſhall force horſes from the owners by themſelves, ſervants, or ſoldiers, every ſuch officer, for every ſuch offence ſhall forfeit the ſum of five pounds, proof thereof being made upon oath before two of his Majeſty's juſtices of the peace of the ſame county, who are to certify the ſame to the paymaſter-general, or other reſpective paymaſter of his Majeſty's forces, who is hereby required to pay the aforeſaid ſum of five pounds, according to the order and appointment under the hands and ſeals of the aforeſaid juſtices of the peace of the ſame county, who are hereby empowered to deduct the ſame out of ſuch officer's pay; and the aforeſaid officer or officers, who by virtue of the aforeſaid warrant from the juſtices of the peace are to demand the carriage or carriages therein mentioned, of the conſtable or petty conſtable to whom the warrant is directed, is and are hereby required, before the owner of ſuch carriage ſhall be compelled to take any loading, or be forced to proceed in the march with his carriage, to pay down in hand to the owner of ſuch carriage, or his ſervant, the ſums herein after mentioned, for every mile or reputed mile they are to march, that is to ſay, for every hundred weight which the owner or owners of any wheel-carriage ſhall take as loading on ſuch wheel-carriage, the ſum of one halfpenny for every mile, or reputed mile he or they ſhall therewith march; and if any officer or perſon requiring ſuch carriages as aforeſaid, ſhall neglect or refuſe to pay to the owner of ſuch carriage, the ſums hereby appointed to be paid, he and they ſhall forfeit the ſum of forty ſhillings ſterling to the party injured, on ſuch proof, and in ſuch manner as is herein before appointed.

XXXVII. And be it further enacted, That no owner of ſuch carriage be compelled or obliged to take any loading, until the ſame ſhall be firſt duly weighed at the expence of the owner or owners of ſuch carriage, if he or they ſhall think fit, and the ſame can be done in a reaſonable time, without let or hindrance of his Majeſty's ſervice; and if any officer or other perſon requiring ſuch carriage, ſhall force or compel the owner to take any loading until the ſame ſhall be firſt duly weighed, if the ſame can be done in a reaſonable time as aforeſaid, or ſhall contrary to the will of the owner of ſuch carriage, or his ſervant, put, or permit any perſon whatever to put any greater load upon any carriage than as is herein after directed, either at the time of loading, or on the march, every ſuch officer, ſhall for every ſuch offence, forfeit the ſum of twenty ſhillings to the party injured, on ſuch proof, and in ſuch manner as is herein before appointed.

XXXVIII. And be it further enacted, That no carriage impreſſed by authority of this act, ſhall be liable or obliged to carry above ſix hundred weight; and if the owner ſhall conſent to carry above ſix hundred weight on any carriage, he ſhall be allowed and paid at the rate of one halfpenny per mile, for every hundred above the weight of ſix hundred pounds put on his carriage; and the owner or owners of ſuch carriage or carriages ſhall not be compelled or obliged to proceed with ſuch carriage or carriages under the ſum of three pence per mile or reputed mile, at the leaſt, in caſe he or they ſhall be required to carry a leſs weight on ſuch carriage or carriages than ſix hundred pounds weight for each carriage.

XXXIX. And be it further enacted, That if through the neglect of any conſtable, after notice given as aforeſaid, to provide carriages as before mentioned, the officer

officer commanding in chief shall be necessitated to halt, that then, and in such case only, it shall and may be lawful to and for said officer to take the carriages one day's march more according to the route, paying one halfpenny per mile for each hundred weight of loading as before mentioned: and the owners of such carriages, upon complaint made by them or their servant to any justice of the peace or chief magistrate next adjoining to the places where such carriages were to have been provided, shall receive, over and above the halfpenny per mile per hundred weight of loading before specified, three pence more per mile for each carriage, to be paid by the constable who made default in providing carriages; the said last sum to be levied immediately after demand and refusal, by warrant of any justice of peace or chief magistrate of the peace next adjoining; which said justice or chief magistrate is hereby required to grant the same immediately on demand, without fee or reward.

A. D. 1789. Chap. 22.

XL. And be it further enacted, That notice shall be given to the lord mayor of the city of Dublin, at least twenty-four hours before the march of any troops or companies of soldiers out of the said city, of the number of the troops or companies appointed to march; whereupon the lord mayor for the time being, shall summon a proportionable number of cars out of the licensed cars, brick cars, and other cars within this county of the said city, and so from time to time the said cars are by turns to be employed in carrying the baggage of such troops or companies at the prices, and under the regulations herein before mentioned; and it is hereby directed, that no country cars or carriages coming to the market of the said city, nor any cars or carriages coming to any of the markets of this kingdom, shall be detained or employed in carrying the baggage of the army on any pretence whatsoever.

XLI. And whereas several acts of Parliament of the sixth of Queen Anne, and the second and fifteenth of George the second, and of the eighth and nineteenth of George the third, are now in force for the providing of carriages for the baggage of soldiers on their march, be it enacted, That the several clauses contained in the said acts relative to the carriages of the army-baggage, do, from the passing of this act, cease and determine.

XLII. And be it further enacted, That the numbers of carriages to be allowed each troop or company, shall be from time to time regulated by order of government, in proportion to the establishment of such troop or company; and the sums ordered to be advanced as aforesaid, for the payment of carriage of baggage by the officer or officers respectively, shall be to them repaid by the paymaster-general, or vice-treasurer of this kingdom for the time being, without fee or reward, on oath made by such officer or officers before one of his Majesty's justices of the peace, or chief magistrate of any city or corporate town, of his or their payment of such sum or sums for carriages as aforesaid.

XLIII. And be it further enacted by the authority aforesaid, That if any high-constable, or petty-constable, shall wilfully neglect or refuse to execute such warrants of the justices of the peace, as shall be directed unto them, for providing carriages as aforesaid; or if any person or persons appointed by such constable, or petty-constable, to provide or furnish any carriage and man, shall refuse or neglect to provide the same, or any other person or persons whatsoever, shall wilfully do any act or thing whereby the execution of the said warrant shall be hindered or frustrated; every such constable or other person or persons so offending, shall for every such offence, forfeit any sum not exceeding forty shillings, nor less than twenty shillings, to the use of the poor of the parish where any such offence shall be committed; and all and every such offence and offences, shall and may be enquired of, heard, and finally determined by two of his Majesty's justices of the peace, dwelling in or near the place where such offence shall be committed,

A. D. 1789. Chap 22.

who have hereby power to cauſe the ſaid penalty to be levied by diſtreſs and ſale of the offenders goods and chattels, rendering the overplus, if any, to the owner.

XLIV. And be it enacted by the authority aforeſaid, That if any officer, military or civil, by this act authorized to quarter ſoldiers in any houſes hereby appointed for that purpoſe, ſhall at any time, during the continuance of this act, quarter any of the wives, children, men or maid ſervants of any officer or ſoldier in any ſuch houſes, againſt the conſent of the owners, the party offending, if an officer of the army, ſhall, upon complaint and proof thereof made to the commander in chief of the army, or judge advocate, be *ipſo facto* caſhiered; and if a conſtable, tithing-man, or other civil officer, he ſhall forfeit to the party aggrieved twenty ſhillings, upon complaint and proof thereof made to the next juſtice of the peace, to be levied by warrant of ſuch juſtice, by diſtreſs and ſale of his goods, rendering the overplus to the party, after deducting reaſonable charges in taking the ſame.

XLV. And for the better preſervation of the game, in or near ſuch places where any officers or ſoldiers ſhall at any time be quartered; be it enacted by the authority aforeſaid, That if, from and after the thirty-firſt day of May, one thouſand ſeven hundred and eighty-nine, any officer or ſoldier, ſhall without leave of the lord of the manor, under his hand and ſeal, firſt had and obtained, take, kill, or deſtroy any hare, coney, pheaſant, partridge pidgeon, or any other ſort of fowls, poultry, or fiſh, or his Majeſty's game within this kingdom, and upon complaint thereof, ſhall be, upon oath of one or more credible witneſs or witneſſes, convicted before any juſtice or juſtices of the peace, who is and are hereby empowered and authorized to hear and determine the ſame, that is to ſay, every officer ſo offending, ſhall, for every ſuch offence, forfeit the ſum of five pounds, to be diſtributed amongſt the poor of the place where ſuch offence ſhall be committed; and every officer commanding in chief upon the place, for every ſuch offence committed by any ſoldier under his command, ſhall forfeit the ſum of twenty ſhillings, to be paid and diſtributed in manner aforeſaid; and if upon conviction made by the juſtices of the peace, and demand thereof alſo made by the conſtable or overſeers of the poor, ſuch officer ſhall refuſe or neglect, and not within two days pay the ſaid reſpective penalties, ſuch officer ſo refuſing or neglecting, ſhall forfeit, and he is hereby declared to have forfeited his commiſſion, and his commiſſion is hereby declared to be null and void.

XLVI. And be it further enacted by the authority aforeſaid, That every non-commiſſioned officer who ſhall be convicted at a general or regimental court martial of having embezzled or miſapplied any money, with which he may have been entruſted for the payment of the men under his command, or for enliſting men into his Majeſty's ſervice, ſhall be reduced to ſerve in the ranks as a private ſoldier, and be put under ſtoppages until the money be made good, and ſuffer ſuch corporal puniſhment, not extending to life or limb, as the court-martial ſhall think fit.

XLVII. And whereas ſeveral ſoldiers being duly liſted, do afterwards deſert, and are often found wandering, or otherwiſe abſent themſelves illegally from his Majeſty's ſervice: it is hereby further enacted, That it ſhall and may be lawful to and for the conſtable of the town or place where any perſon, who may be reaſonably ſuſpected to be ſuch a deſerter, ſhall be found, to apprehend, or cauſe him to be apprehended, and to cauſe ſuch perſon to be brought before any juſtice of the peace living in or near ſuch town or place, who hath hereby power to examine ſuch ſuſpected perſon, and if by his confeſſion, or the teſtimony of one or more witneſs or witneſſes upon oath, or by the knowledge of ſuch juſtice of the peace, it ſhall appear or be found, that ſuch ſuſpected perſon is a liſted ſoldier,

and ought to be with the troop or company to which he belongs, such justice of the peace shall forthwith cause him to be conveyed to the gaol of the county, or place where he shall be found, or the house of correction, or other publick prison in such town or place where such deserter shall be apprehended, or to the provost-martial, in case such deserter shall be apprehended within the city or liberties of Dublin, or places adjacent, and transmit an account thereof to the chief secretary to the chief governor or governors of this kingdom for the time being, to the end such person may be proceeded against according to law; and the keeper of such gaol, house of correction, or prison, shall receive the full subsistence of such deserter or deserters during the time that he or they shall continue in his custody, for the maintenance of the said deserter or deserters, but shall not be entitled to any fee or reward on account of the imprisonment of such deserter or deserters; any law, usage, or custom to the contrary notwithstanding.

XLVIII. And for the better encouragement of any person or persons to secure or apprehend such deserters as aforesaid: be it further enacted by the authority aforesaid, That such justice of the peace shall also issue his warrant in writing to the collector or collectors of his Majesty's revenue, in the district where such deserter shall be apprehended, for paying out of the revenue by him collected, into the hands of such person who shall apprehend, or cause to be apprehended, any deserter from his Majesty's service, the sum of twenty shillings for every such deserter that shall be so apprehended or committed; which sum of twenty shillings shall be satisfied by such collector or collectors to whom such warrant shall be directed and allowed upon his account.

XLIX. Provided always, That if any person shall harbour, conceal, or assist any deserter from his Majesty's service, knowing him to be such, the person so offending, shall forfeit for every such offence the sum of five pounds; or if any person shall knowingly detain, buy, or exchange, or otherwise receive any necessaries, or any arms, clothes, caps, or other furniture belonging to the king, from any soldier or deserter, or any other person upon any account or pretence whatsoever, or cause the colour of such clothes to be changed, the person so offending shall forfeit for every such offence the sum of five pounds; and upon conviction, by the oath of one or more credible witness or witnesses, before any of his Majesty's justices of the peace, the said respective penalties of five pounds, and five pounds, shall be levied by warrants under the hands of the said justice or justices of the peace, by distress and sale of the goods and chattels of the offender, one moiety of the said first mentioned penalty of five pounds to be paid to the informer by whose means such deserter shall be apprehended, and one moiety of the said last mentioned penalty of five pounds to be paid to the informer, and the residue of the said respective penalties to be paid to the officer to whom any such deserter or soldier did belong; and in case any offender, who shall be convicted as aforesaid of harbouring or assisting any such deserter or deserters, or having knowingly received any necessaries or any arms, clothes, caps, or other furniture belonging to the King, or having caused the colour of such clothes to be changed contrary to the intent of this act, shall not have sufficient goods and chattels whereon distress may be made to the value of the penalties recovered against him for such offence, or shall not pay such penalties within four days after such conviction, then, and in such case, such justice of the peace shall and may by warrant under his hand and seal, either commit such offender to the common gaol, there to remain without bail or mainprize for the space of three months, or cause such offender to be publickly whipped, at the discretion of such justice.

L. Provided always, That no commissioned officer shall break open any house to search for deserters without warrant from the justice of the peace; and that

A. D. 1789. Chap. 22.

every commiſſioned officer, who ſhall, without warrant from one or more of his Majeſty's juſtices of the peace, which ſaid warrants the ſaid juſtice or juſtices are hereby empowered to grant, forcibly enter into, or break open the dwelling-houſe or out-houſes of any perſon whatſoever, under pretence of ſearching for deſerters, ſhall upon due proof thereof forfeit the ſum of twenty pounds.

LI. And be it further enacted by the authority aforeſaid, That it ſhall and may be lawful to and for his Majeſty to form, make, and eſtabliſh articles of war, for the better government of his Majeſty's forces.

LII. And be it further enacted by the authority aforeſaid, That for bringing offenders againſt ſuch articles of war to juſtice, it ſhall and may be lawful to and for his Majeſty to empower the chief governor or governors of this kingdom to erect and conſtitute courts-martial, with power to try, hear, and determine any crimes and offences by ſuch articles of war, and to inflict penalties by ſentence or judgment of the ſame within this kingdom.

LIII. Provided always, That no perſon or perſons ſhall be adjudged to ſuffer any puniſhment extending to life or limb by the ſaid articles of war within this kingdom, except for ſuch crimes as are expreſſed to be puniſhable by this act.

LIV. Provided alſo, and be it further enacted, That if any officer or ſoldier ſhall in any of his Majeſty's dominions beyond the ſeas, or elſewhere beyond the ſeas, commit any of the offences triable by courts-martial by virtue of this act, and ſhall come or be brought into this realm before he be tried by a court-martial for ſuch offence, ſuch officer or ſoldier ſhall be tried and puniſhed for the ſame, as if the ſaid offence had been committed within this realm.

LV. Provided alſo, That no perſon or perſons being acquitted or convicted of any capital crimes, violences, or offences by the civil magiſtrate, ſhall be liable to be puniſhed by a court-martial for the ſame, otherwiſe than by caſhiering.

LVI. Provided alſo, That if any officer, non-commiſſioned officer, or ſoldier, ſhall be accuſed of any capital crime, or of any violence or offence againſt the perſon, eſtate, or property of any of his Majeſty's ſubjects, which is puniſhable by the known laws of the land, the commanding officer or officers of any regiment, troop, or company, or party, is and are hereby required to uſe his utmoſt endeavours to deliver over ſuch accuſed perſon to the civil magiſtrate; and ſhall alſo be aiding and aſſiſting to the officers of juſtice in the ſeizing and apprehending ſuch offender in order to bring him to trial; and if any ſuch commanding officer ſhall wilfully neglect or refuſe upon application made to him for that purpoſe, to deliver over any ſuch accuſed perſon to the civil magiſtrate, or to be aiding or aſſiſting to the officers of juſtice in the apprehending ſuch offenders, every ſuch officer ſo offending, and being thereof convicted before any two or more juſtices of the peace for the county where the fact is committed, by the oath of two credible witneſſes, ſhall be deemed and taken to be *ipſo facto* caſhiered, and ſhall be utterly diſabled to have or hold any civil or military office or employment within this kingdom, or in his Majeſty's ſervice; provided the ſaid conviction be affirmed at the next quarter-ſeſſions of the peace for the ſaid county, and a certificate thereof be tranſmitted to the judge advocate, who is hereby obliged to certify the ſame to the next court-martial.

LVII. Provided always, and be it enacted by the authority aforeſaid, That every preſent and future paymaſter, agent, or clerk of any garriſon, regiment, troop, or company, who is or ſhall be liable to account with any of the executors and adminiſtrators of every officer or ſoldier for any of the pay of ſuch officer or ſoldier, by him or them received, ſhall, on reaſonable demand made by ſuch executor or adminiſtrator, deliver a juſt and true account to any ſuch executor or adminiſtrator, of ſuch ſum or ſums of money as he or they ſhall have ſo reſpectively

tively received for ſuch officer or ſoldier, and for which they ought ſo to account as aforeſaid, ſuch executor or adminiſtrator paying for the ſame, and ſhall account with ſuch executor or adminiſtrator for the ſame; and that every ſuch paymaſter, agent, or clerk of any garriſon, regiment, troop, or company offending herein, ſhall forfeit the like penalties, and to be recovered in like manner as appointed by this act, for ſuch colonels or agents not giving due accounts of or for the pay of the ſaid officers or ſoldiers, to and for ſuch officers and ſoldiers themſelves.

LVIII. And be it further enacted by the authority aforeſaid, That if any action, bill, plaint, or ſuit, ſhall be brought againſt any perſon or perſons for any act, matter, or thing to be acted or done in purſuance of this act, that it ſhall and may be lawful to and for all and every perſon and perſons ſued as aforeſaid, to plead thereunto the general iſſue, that he or they are not guilty, and to give ſuch ſpecial matter in evidence to the jury, which ſhall try the iſſue, which ſpecial matter being pleaded, had been a good and ſufficient matter in law to have diſcharged the ſaid defendant or defendants to the treſpaſs or other matter laid to his or their charge; and if the verdict ſhall paſs with the ſaid defendant or defendants in any ſuch action, the plaintiff or plaintiffs therein become nonſuit, or ſuffer any diſcontinuance thereof, that in every ſuch caſe the juſtice or juſtices, or ſuch other judge before whom the ſaid matter ſhall be tried, ſhall, by force and virtue of this act, allow unto the defendant or defendants, his or their treble coſts, which he or they ſhall have ſuſtained by reaſon of their wrongful vexation in defence of the ſaid action or ſuit, for which the ſaid defendant or defendants ſhall have the like remedy as in other caſes where coſts by the laws of this realm are given to defendants.

LIX. And be it further enacted by the authority aforeſaid, That every bill, plaint, action, or ſuit againſt any perſon or perſons for any act, matter or thing to be acted or done in purſuance of this act, or againſt any member or miniſter of a court-martial in reſpect of any ſentence of ſuch court, or of any thing done by virtue, or in purſuance of ſuch ſentence, ſhall be brought in ſome of the courts of record at Dublin, and in no other court whatſoever.

LX. And be it enacted by the authority aforeſaid, That any perſon or perſons whatſoever who ſhall directly or indirectly perſuade, or procure, or endeavour to perſuade, or procure any ſoldier or ſoldiers in the ſervice of his Majeſty, or of his heirs or ſucceſſors to deſert, ſuch perſon or perſons ſo offending, and being thereof lawfully convicted, ſhall forfeit the ſum of forty pounds, to be recovered in any of the courts of record in Dublin.

LXI. And to prevent as far as may be any unjuſt or fraudulent arreſts that may be made upon ſoldiers, whereby his Majeſty and the publick may be deprived of their ſervice; it is hereby further enacted by the authority aforeſaid, That no perſon whatſoever, who is or ſhall be liſted, or who ſhall liſt and enter himſelf as a volunteer in his Majeſty's ſervice as a ſoldier, ſhall be liable to be taken out of his Majeſty's ſervice by any proceſs or execution whatſoever, other than for ſome criminal matter, unleſs for a real debt, or other juſt cauſe of action, and unleſs before the taking out of ſuch proceſs or execution, not being for a criminal matter, the plaintiff or plaintiffs therein, or ſome other perſon or perſons on his or their behalf, ſhall make affidavit before one or more judge or judges of the court of record, or other court out of which ſuch proceſs or execution ſhall iſſue, or before ſome perſon authorized to take affidavits in ſuch courts, that to his or their knowledge the original ſum juſtly due and owing to the plaintiff or plaintiffs from the defendant or defendants in the action or cauſe of action, on which ſuch proceſs ſhall iſſue, or the original debt for which ſuch execution ſhall be iſſued out, amounts to twenty pounds at leaſt, over and above all coſts of ſuit in

the ſame action, or in any other action on which the ſame ſhall be grounded, a memorandum of which oath ſhall be marked on the back of ſuch proceſs or writ, for which memorandum or oath no fee ſhall be taken; and if any perſon ſhall nevertheleſs be arreſted contrary to the intent of this act, it ſhall and may be lawful for one or more judge or judges of ſuch court, upon complaint thereof made by the party himſelf, or by any his ſuperior officer, to examine into the ſame by the oath of the parties or otherwiſe, and by warrant under his or their hands and ſeals to diſcharge ſuch ſoldier ſo arreſted contrary to the intent of this act, without paying any fee or fees, upon due proof made before him or them, that ſuch ſoldier ſo arreſted was legally enliſted as a ſoldier in his Majeſty's ſervice, and arreſted contrary to the intent of this act; and alſo to award to the party ſo complaining ſuch coſts as ſuch judge or judges ſhall think reaſonable, for the recovery whereof he ſhall have the like remedy that the perſon who takes out the ſaid execution might have had for his coſts, or the plaintiff in the like action might have had for the recovery of his coſts in caſe judgment had been given for him with coſts againſt the defendant in the ſaid action.

LXII. And to the end that honeſt creditors who aim only at the recovery of their juſt debts due to them from perſons entered into, and liſted in his Majeſty's ſervice, may not be hindered from ſuing for the ſame, but on the contrary may be aſſiſted and forwarded in their ſuits, and inſtead of an arreſt, which may at once hurt the ſervice, and occaſion a great expence and delay to themſelves, may be enabled to proceed in a more eaſy and cheap method: be it further enacted by the authority aforeſaid, That it ſhall and may be lawful to and for any plaintiff or plaintiffs, upon notice firſt given in writing of the cauſe of action, to ſuch perſon or perſons ſo entered, or left at his or their laſt place of reſidence before ſuch liſting, to file a common appearance in any action to be brought for or upon account of any debt whatſoever, ſo as to entitle ſuch plaintiff to proceed therein to judgment and outlawry, and to have an execution thereupon, other than againſt the body or bodies of him or them ſo liſted as aforeſaid; this act or any thing herein or any former law or ſtatute to the contrary notwithſtanding.

LXIII. And be it enacted by the authority aforeſaid, That from the paſſing of this act, no ſoldier being arreſted, or confined for debt in any priſon, gaol, or other place, ſhall be entitled to any part of his pay from the day of ſuch arreſt or confinement, until the day of his return to the regiment, troop, or company to which he ſhall belong.

LXIV. And be it further enacted by the authority aforeſaid, That if any high-conſtable, conſtable, beadle, or other officer or perſon whatſoever, who by virtue or colour of this act, ſhall quarter or billet, or be employed in quartering or billeting any officers or ſoldiers, ſhall neglect or refuſe to quarter or billet ſuch officers or ſoldiers when thereunto required, in ſuch manner as is by this act directed, provided ſufficient notice be given before the arrival of ſuch troops, or ſhall receive, demand, contract, or agree for any ſum or ſums of money, or any reward whatſoever for or on account of excuſing, or in order to excuſe any perſon or perſons whatſoever from quartering or receiving into his, her, or their houſe or houſes, any ſuch officer or ſoldier; or in caſe any victualler, or any other perſon liable by this act, to have any officer or ſoldier billeted or quartered on him or her, ſhall refuſe to receive any ſuch officer or ſoldier, or ſhall refuſe to furniſh or allow ſufficient and proper accommodation, according to the intention of this act, or utenſils to cook and eat their victuals to non-commiſſioned officers and ſoldiers ſo quartered or billeted on him or her as aforeſaid, or ſhall neglect or refuſe to furniſh good and ſufficient ſtabling for each horſe ſo quartered, or billeted on him or her as aforeſaid, at the rate herein before mentioned, and ſhall be

thereof

thereof convicted before one or more juſtice or juſtices of the peace of the county, city, or liberty within which ſuch offence ſhall be committed, either by his own confeſſion, or by the oath of one or more credible witneſs or witneſſes, which oath the ſaid juſtice or juſtices is and are hereby empowered to adminiſter, every ſuch high-conſtable, conſtable, beadle, or other officer or perſon ſo offending, ſhall forfeit for every ſuch offence the ſum of five pounds, or any ſum of money not exceeding five pounds, nor leſs than forty ſhillings, as the ſaid juſtice or juſtices, before whom the matter ſhall be heard, ſhall in his or their diſcretion think fit, to be levied by diſtreſs and ſale of the goods of the perſon offending, by warrant under the hand and ſeal, or hands and ſeals of ſuch juſtice or juſtices before whom ſuch offender ſhall be convicted, or of one or more of them, to be directed to any other conſtable within the county, city, or liberty, or to any of the overſeers of the poor of the pariſh where the offender ſhall dwell; which ſaid ſum of five pounds, or the ſaid ſum not exceeding five pounds, nor leſs than forty ſhillings, when levied, ſhall be applied in the firſt place in making ſuch ſatisfaction to any ſoldier for the expence he may have been put to by reaſon of his not being billeted or quartered as aforeſaid, as ſuch juſtice or juſtices ſhall order and direct, and the remainder ſhall be paid to the overſeers of the poor of the pariſh wherein the offence ſhall be committed, or to ſome one of them for the uſe of the poor of the ſaid pariſh.

LXV. And for the better preventing abuſes in quartering or billeting the ſoldiers in purſuance of this act; be it further enacted by the authority aforeſaid, That it ſhall and may be lawful to and for any one or more juſtice or juſtices of the peace within their reſpective counties, cities, or liberties, by warrant or order under his or their hand and ſeal, or hands and ſeals, at any time or times during the continuance of this act, to require and command any high-conſtable, conſtable, beadle, or other officer who ſhall quarter or billet any ſoldiers in purſuance of this act, to give an account in writing unto the ſaid juſtice or juſtices requiring the ſame, of the number of officers and ſoldiers who ſhall be quartered or billeted by them, and alſo the names of the houſe-keepers or perſons upon whom every ſuch officer or ſoldier ſhall be quartered or billeted, together with an account of the ſtreet or place where every ſuch houſe-keeper dwells, and of the ſign, if any, belonging to their houſes, to the end it may appear to the ſaid juſtice or juſtices where ſuch officers and ſoldiers are quartered or billeted, and that he or they may thereby be better enabled to prevent or puniſh all abuſes in the quartering or billeting of them.

LXVI. Provided nevertheleſs, and it is hereby declared by the authority aforeſaid, That from and after the thirty-firſt day of May, one thouſand ſeven hundred and eighty-nine, when and as often as any perſon or perſons ſhall be enliſted as a ſoldier or ſoldiers in his Majeſty's land ſervice, he and they ſhall within four days, but not ſooner than twenty-four hours after ſuch enliſting reſpectively, be carried before the next juſtice of the peace of any county, city, or place, or chief magiſtrate of any city, or town-corporate, not being an officer in the army, and before ſuch juſtice or chief magiſtrate, he or they ſhall be at liberty to declare his or their diſſent to ſuch enliſting, and upon ſuch declaration and returning the enliſting money, and alſo each perſon ſo diſſenting paying the ſum of twenty ſhillings for the charges expended or laid out upon him, ſuch perſon or perſons ſo enliſted, ſhall be forthwith diſcharged and ſet at liberty in the preſence of ſuch juſtice or chief magiſtrate; but if ſuch perſon or perſons ſhall refuſe or neglect within the ſpace of twenty-four hours to return and pay ſuch money as aforeſaid, he or they ſhall be deemed and taken to be enliſted, as if he or they had given his or their aſſent thereto before the ſaid juſtice or chief magiſtrate; or if ſuch perſon or perſons ſhall declare his or their having volun-

A. D. 1789. Chap. 22.

tarily enliſted himſelf or themſelves, then ſuch juſtice or chief magiſtrate ſhall, and he is hereby required forthwith to certify under his hand, that ſuch perſon or perſons is or are duly enliſted, ſetting forth the place of the birth, age and calling of him or them reſpectively, if known, and that the ſecond and ſixth ſections of the articles of war againſt mutiny and deſertion were read to him or them, and that he or they had taken the oath mentioned in the ſaid articles of war; and if any ſuch perſon or perſons, ſo to be certified as duly enliſted, ſhall refuſe to take the ſaid oath of fidelity before the ſaid juſtice or chief magiſtrate, it ſhall and may be lawful for ſuch officer from whom he has received ſuch money as aforeſaid, to detain or confine ſuch perſon or perſons, until he or they ſhall take the oath before required; and every military officer that ſhall act contrary hereto, or offend herein, ſhall incur the like penalty and forfeiture, as is by this act to be inflicted upon any officer for making a falſe and untrue muſter; and the penalty and forfeiture ſhall be levied and recovered in the ſame manner as any penalties or forfeitures are by this act to be levied or recovered.

LXVII. And be it further enacted by the authority aforeſaid, That if any perſon or perſons ſhall receive the enliſting money from any officer, knowing it to be ſuch, and ſhall abſcond, or refuſe to go before ſuch juſtice or chief magiſtrate, in order to declare his aſſent or diſſent as aforeſaid, ſuch perſon or perſons ſhall be deemed and taken to be enliſted to all intents and purpoſes whatſoever, and ſhall and may be proceeded againſt, as if he or they had taken the oath directed by the ſaid articles of war to be taken before ſuch juſtice or chief magiſtrate.

LXVIII. And whereas it is neceſſary that accounts of the recruiting ſervice ſhould be regularly tranſmitted: be it enacted, That every officer employed in the recruiting any regiment, troop, or company of his Majeſty's forces ſerving in and belonging to the eſtabliſhment of this kingdom, ſhall, and he is hereby directed and required every two months to make up and to tranſmit, examined and certified by his commanding officer, if reſident in Ireland, who in this caſe ſhall, and he is hereby directed and required to certify the ſame to the adjutant general of his Majeſty's forces, an abſtract of the numbers recruited during the two preceding months, and alſo to tranſmit a copy of the ſaid abſtract, together with a regular and exact account of the expences which have attended the ſaid ſervice during the two preceding months to the agent of the corps for which ſuch officer is recruiting reſpectively, and on failure herein the officer through whoſe neglect ſuch abſtract and account, or a copy thereof, ſhall not have been tranſmitted to the adjutant general, or to the agent of the corps reſpectively, ſhall be liable to be tried for ſuch neglect by a general court-martial, and if convicted ſhall be caſhiered, or ſhall ſuffer ſuch other puniſhment as by ſuch court-martial ſhall be awarded, and the commanding officer of the regiment, troop, or company in which ſuch neglect ſhall be committed, ſhall, and he is hereby directed and required to make a report thereof to his colonel, if in Ireland, who ſhall report the ſame to the commander in chief, or to the ſecretary to the chief governor or governors of this kingdom for the time being, or in his abſence to the under ſecretary for the military department, in order that the officer ſo neglecting may be brought to trial for the ſame.

LXIX. And be it enacted, That every paymaſter of a regiment, troop, or company, of his Majeſty's regular forces ſerving in and belonging to the eſtabliſhment of this kingdom, ſhall, and he is hereby directed and required to make out and tranſmit to the agent of ſuch regiment, troop, or company, an account every two months of the exact ſubſiſtence actually paid to effective officers and men, and of the broken periods ariſing from deaths, deſertions, or diſcharges of men in the courſe of the ſaid two months, and on the thirty-firſt day of March, and thirtieth

hirtieth day of September in every year, the ſaid paymaſter ſhall, and he is hereby directed and required to make up, and within three months from each of the above periods to tranſmit to the ſaid agent the following accounts, that is to ſay, an account of all the expences which have attended the recruiting ſervice of his Majeſty's regular forces for the preceding ſix months, diſtinguiſhing the ſubſiſtence of recruits, levy money, and every other article of expence under their ſeveral heads, an account of the poundage paid to the effective men in the preceding ſix months, an account of hoſpital expences, travelling expences of officers and horſes before they join the troop or regiment, and all other leſſer contingencies which are now or which his Majeſty ſhall by any future regulations under his royal ſign manual, direct to be allowed for the preceding ſix months, under their ſeveral heads, the ſaid reſpective accounts to be examined and certified by the commanding officer of each reſpective corps, who ſhall, and he is hereby directed and required to examine and certify the ſame, and on failure herein, the paymaſter, through whoſe neglect the ſaid reſpective accounts ſhall not be tranſmitted as aforeſaid, ſhall be liable to a trial for ſuch neglect, by a general court-martial, and if convicted ſhall be caſhiered, or ſhall ſuffer ſuch other puniſhment as by ſuch court-martial ſhall be awarded; and the commanding officer of the regiment, troop, or company, in which ſuch neglect ſhall be committed, ſhall, and he is hereby directed and required, to make a report thereof to his colonel, (if in Ireland) who ſhall report the ſame to the commander in chief, or to the ſecretary to the chief governor or governors of this kingdom for the time being, or in his abſence, to the under ſecretary for the military department, in order that the officers offending may be brought to trial for the ſame.

LXX. And be it enacted, That from and after the thirty-firſt day of March, one thouſand ſeven hundred and eighty-nine, the agent of every regiment, troop, and company of his Majeſty's regular forces, ſerving in, and belonging to the eſtabliſhment of this kingdom, ſhall, and they are hereby directed and required, to make up an annual account of each regiment, troop, and company for the preceding year, ending the thirty-firſt day of March, the ſaid accounts to be made up within ſix months after the expiration of the year, and in the ſaid accounts the ſeveral impreſts or monies received, including the monies received for caſt horſes ſold, and every other receipt which belongs, and ought to be brought to the credit of the publick, in the accounts of the reſpective corps, and the ſeveral diſburſements or monies paid ſhall be properly diſtinguiſhed under their ſeveral heads, of ſervice, the arrears due to the ſeveral officers, and the agency due to them upon the full pay of the commiſſioned officers, non-commiſſioned officers, and private men of the ſeveral corps, then and there to be charged, and the balance then ſtruck which is due from the publick to the ſaid regiment, troop, or company, and to tranſmit the ſame within the aforeſaid limited time, together with the proper vouchers, agreeable to the preſent ſtanding regulations, or any future regulations which his Majeſty ſhall, under his royal ſign manual, direct to the office of the ſecretary to the chief governor or governors of this kingdom for the time being, and on failure herein, or in any other of the regulations preſcribed to the ſaid agents by this act, the ſaid agent or agents ſo offending, ſhall forfeit the ſum of one hundred pounds for every offence, to be recovered by any perſon or perſons who ſhall ſue for the ſame; and the ſecretary to the chief governor or governors of this kingdom for the time being, ſhall, and he is hereby directed and required to examine and ſettle, or cauſe to be examined and ſettled, the aforeſaid annual accounts: provided always, That the ſame ſhall not extend, or be conſtrued to extend, to diſcharge any agent or agents from making up, in the courſe of the year, ſuch account or accounts as the chief governor or

A. D. 1789. Chap. 22.

governors of this kingdom, for the time being, may have occaſion for, or require; and any agent or agents refuſing obedience to ſuch requiſition or requiſitions ſhall be liable to the penalty aforeſaid.

LXXI. And in order to prevent all doubts that may ariſe in relation to puniſhing crimes and offences committed againſt a former act of Parliament for puniſhing mutiny and deſertion, and for the better payment of the army and their quarters: be it enacted by the authority aforeſaid, That all crimes and offences which have been committed againſt the ſaid act, ſhall and may, during the continuance of this preſent act, be enquired of, heard, tried, and determined, adjudged, and puniſhed before, and by the like courts, perſons, powers, authorities, ways, means, and methods, as the like crimes and offences committed againſt this act, may be enquired of, heard, tried, and determined, adjudged, and puniſhed; and the proceedings of a court-martial upon any trial begun under the authority of ſuch former act, ſhall not be diſcontinued by the expiration of the ſame, but it ſhall be lawful to proceed to judgment upon ſuch trial, and to carry ſuch judgment into execution in like manner, as if the proceedings had been commenced under the authority of this act.

LXXII. Provided always, That no perſon ſhall be liable to be tried and puniſhed for any offence againſt the ſaid act, which ſhall appear to have been committed more than three years before the iſſuing of the commiſſion or warrant for ſuch trial, except only for the offence of deſertion.

LXXIII. And it is hereby enacted by the authority aforeſaid, That the officers and perſons employed, or that ſhall be employed in the ſeveral trains of artillery, be at all times ſubject to all the penalties and puniſhments mentioned in this act, and ſhall in all reſpects whatſoever, be holden to be within the intent and meaning of every part of this act, during the continuance of the ſame.

LXXIV. And whereas it may be expedient in certain caſes, and particularly in ſuch matters wherein any of his Majeſty's marine forces may be intereſted, that the officers of the marines ſhall be aſſociated with officers of the land forces for the purpoſe of holding courts-martial: be it enacted and declared, That when and as often as it may be neceſſary, it ſhall and may be lawful for officers of the ſaid land and marine forces to ſit in conjunction upon courts-martial, and to proceed in the trial of any officer or ſoldier of the land forces in like manner, to all intents and purpoſes, as if ſuch courts-martial were compoſed of officers of the land forces only; and the officers of the land and marine forces are in ſuch caſes to take rank according to the ſeniority of their commiſſions in either ſervice.

LXXV. And be it further enacted by the authority aforeſaid, That this act ſhall be and continue in force within the realm of Ireland, from the thirty-firſt day of May, one thouſand ſeven hundred and eighty-nine, to the thirty-firſt day of March, one thouſand ſeven hundred and ninety, and no longer.

CHAP.

A. D. 1789.

CHAP. XXIII.

An Act for amending the Laws for improving and repairing the Turnpike Road from Dublin to Dunleer.

Recital of 28 G. 3. c. 14. ſ. 12, 13.

WHEREAS by an act paſſed in the laſt ſeſſion of parliament, entitled, *An act to amend an act paſſed in the laſt ſeſſion of parliament for improving and repairing the turnpike road from Dublin to Dunleer*, it was enacted, That any three or more of the directors therein mentioned, ſhall and may, and are thereby empowered from time to time as occaſion ſhall require, to raiſe and borrow ſuch ſum and ſums of money, not exceeding in the whole the ſum of three thouſand pounds, as they ſhall judge neceſſary to be expended towards ſhortening the ſaid road and repairing all or any part of the ſaid road, and towards defraying the other expences to be incurred by the ſaid act, and that for all ſuch ſums ſo to be borrowed, debentures entitling the bearers to the amount of the ſums therein ſpecified, ſigned by and ſealed with the ſeals of three or more of the ſaid directors ſhall be given by them, and that ſuch debentures ſhall bear ſuch intereſt from the date thereof as ſhall be agreed upon between the ſaid directors, and the lender or lenders, not exceeding the rate of ſix pounds by the hundred by the year, and that for ſuch ſum ſo to be borrowed by the ſaid directors as aforeſaid, there ſhall be paid by the treaſurer for the time being, on every firſt day of May, and firſt day of November, after the reſpective dates of ſuch debentures to the holders thereof, ſuch intereſt as ſhall be ſo agreed upon in full to the ſaid days ſo appointed for the payment of ſuch intereſt, without any fee or charge whatſoever, and free from all deductions, defalcations, and abatements, until the principal ſums therein mentioned be reſpectively paid at one entire payment, and that all ſuch debentures as ſhall be ſo iſſued and ſigned, ſhall be numbered in arithmetical progreſſion, beginning with number one, until the whole thereof ſhall be numbered, provided that no ſuch debenture ſhall be iſſued for leſs than fifty pounds, or for more than one hundred pounds; and alſo that the tolls of the ſeveral gates on the ſaid road after paying the intereſt of the debentures theretofore iſſued, and all arrears of intereſt due thereon which the ſaid directors are thereby required and authorized to diſcharge, and payable thereon, ſhall be applied in diſcharge of the intereſt to

A. D. 1789. Chap. 23.

ariſe upon ſuch new debentures as ſhall be iſſued for the ſaid ſum of three thouſand pounds, or any part thereof, in ſuch proportions on the ſeveral diviſions as the ſaid directors ſhall think proper, out of the firſt produce of the ſaid tolls after payment of the intereſt for the debentures theretofore charged thereon, and that the holders thereof ſhall have like remedy for recovery of the intereſt in caſe of non-payment thereof, as is given by the act therein mentioned to the holders of debentures theretofore iſſued on the ſaid road: and whereas the ſaid recited parts of the ſaid act have not anſwered the good purpoſes intended thereby; be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That the ſaid recited clauſes be, and they are hereby repealed, and made null and void.

ſaid recital not anſwering purpoſes intended, are hereby repealed.

II. And be it further enacted, That whenever and as often as the directors appointed by virtue of the ſaid act, ſhall think it expedient to form a new line of road between any two points of the preſent turnpike road from Dublin to Dunleer, for the purpoſe of ſhortening the diſtance, or avoiding hills, or for the greater convenience of travellers, it ſhall be lawful for them to depoſit, or cauſe to be depoſited with the treaſurer of the county through which ſuch new road ſhall be propoſed to be made, a map thereof, with a declaration thereon, ſigned by three of the ſaid directors at the leaſt, ſetting forth their determination to lay out ſuch new road, and diſtinguiſhing the ſeveral town lands and baronies through which the ſame is to be made, and expreſſing the number of perches in length that ſuch new road is intended to be carried through each town land, and alſo the breadth of ſuch intended new road, and they ſhall alſo depoſite, or cauſe to be depoſited with ſuch treaſurer an affidavit or affidavits ſetting forth, that a copy of ſuch declaration has been poſted up on the door of the county court-houſe, and if in the county of Dublin, on the door of the four courts in the city of Dublin, and that a like copy has been perſonally ſerved on, or left at the houſe of every occupier of the ground through which ſuch new road is intended to be made, or in caſe the reſidence of any occupier of any part of ſuch ground ſhall not be known to the ſaid directors, then that a like notice has been fixed up in a conſpicuous manner on ſuch part of ſuch ground, and on the toll gate of the road neareſt thereto.

When directors think it expedient to form a new line of road, they ſhall depoſite with treaſurer a map thereof, and declaration of their determination to lay out and diſtinguiſh town-lands, &c. as therein,

and alſo the breadth of intended road,

affidavit of notice being duly poſted as herein, to be depoſited with treaſurer.

III. And be it further enacted, That every treaſurer to whom ſuch map, declaration, and affidavit or affidavits ſhall be delivered, ſhall keep the ſame open for the inſpection of all perſons whom the

Treaſurers to whom ſuch declaration, &c. ſhall be delivered, ſhall keep the ſame open for inſpection,

the ſame may concern, and ſhall lay the ſame before the court of king's bench, on the firſt fitting day of the term next immediately enſuing, if in the county of Dublin, or before the court at the next aſſizes held for ſuch other county as the land ſhall be in through which ſuch road ſhall be intended to be made, together with his certificate, teſtifying upon oath the day he received the ſame.

and lay the ſame before King's bench or in court at next aſſizes for ſuch other county as land, ſhall be in, &c.

IV. And be it further enacted, That if it ſhall appear by ſuch certificate that ſuch map, declaration, and affidavit or affidavits, ſhall have been depoſited with ſuch treaſurer twenty one days before the firſt fitting day of ſuch term, or firſt day of ſuch aſſizes, as the caſe may be reſpectively, the ſaid declaration ſhall be read in open court; and if any owner or occupier of the ground through which ſuch new road is to be made, ſhall think himſelf or herſelf aggrieved thereby in reſpect to ſuch ground, ſuch owner or occupier may traverſe the ſame for damages, by entering a traverſe thereto with the clerk of the crown for damages at the ſame term or aſſizes; which traverſe ſhall be tried at the ſame term or aſſizes, unleſs good and ſufficient cauſe ſhall be ſhewn upon oath for not trying it, then, in which caſe, it ſhall be tried at the term or aſſizes next immediately enſuing, and every ſuch traverſe ſhall be entered and tried in like manner, and like ſecurity be given for proſecuting the ſame, as is uſual in the caſe of a traverſe of a preſentment of a grand jury for laying out and making a new road.

And if it appears that ſuch map and declaration have been depoſited 21 days before term or aſſizes, ſuch declaration ſhall be read in court; owner of ground may traverſe, traverſe to be tried at ſame term, if not ſufficient cauſe given, if ſufficient cauſe tried at next term, in ſame manner as a traverſe of preſentment for a new road.

V. And be it further enacted, That the jury who ſhall try any ſuch traverſe ſhall true verdict give, whether any, and what damages will accrue to the perſon taking ſuch traverſe, by ſuch new road being made; which verdict ſhall be concluſive to ſuch traverſer, and upon the ſum ſo found for damages being paid to ſuch traverſer, or depoſited with the county treaſurer for his or her uſe, and upon all ſuch damages as ſhall be found upon each traverſe which may be tried, being ſo paid or depoſited, or upon verdicts found againſt the traverſers, or upon each traverſe which may have been entered being withdrawn, or upon no traverſe being entered, it ſhall be lawful for the ſaid directors, or any three of them, or ſuch perſons as they ſhall appoint, to proceed, lay out, and make ſuch new road without the interruption of any perſon whatever.

Jury to give verdict of damages; which verdict ſhall be concluſive, &c. damages paid as herein, &c. traverſe being withdrawn, or none made, directors to proceed with the road.

VI. And be it further enacted, That the ſaid directors, the ſupervisors, collectors, and all other perſons, ſhall have all and ſingular the ſame powers and authorities, and the like regulations, penalties, and forfeitures, ſhall affect and extend to every part of

Directors, ſupervisors, &c. to have ſame powers, &c.

any new road laid out by the ſaid directors, as are provided or enacted with reſpect to any part of the preſent road; and that every ſuch map, declaration, and affidavit, ſhall be preſerved among the records of the county with whoſe treaſurer the ſame ſhall have been depoſited.

in making new road as they have in reſpect of the preſent road, map, &c. to be preſerved among the records of the county.

VII. And whereas Maurice Leonard of the Man-of-war inn, in the county of Dublin, has within a few years laſt paſt expended a conſiderable ſum of money in building an inn there for the accommodation of travellers: be it further enacted, That if the ſaid directors ſhall depoſite, or cauſe to be depoſited with the treaſurer of the county of Dublin, any map or declaration of their determination to lay out any new road between any two points, north or ſouth of the ſaid inn, which ſhall leave the ſaid inn at more than five hundred yards diſtance from ſuch road, it ſhall be lawful for the ſaid Maurice Leonard to enter in the court of king's-bench a traverſe for damages at the ſame time, and to be tried in like manner as is herein enacted reſpecting any traverſe to be entered by any owner or occupier of the ground through which ſuch new road is to be made, and the jury who ſhall try ſuch traverſe ſhall true verdict give of the ſum actually expended by the ſaid Maurice Leonard in the building of the ſaid inn, and the whole of ſuch ſum as ſhall be found by ſuch jury, if it does not exceed the ſum of one thouſand pounds, or if it does exceed the ſaid ſum, then the ſum of one thouſand pounds ſhall be paid to the ſaid Maurice Leonard, in manner herein after mentioned, upon his giving ſufficient ſecurity to the ſaid directors, or the treaſurer of the ſaid road, to be approved of by the ſaid directors; that a like ſum ſhall be expended by the ſaid Maurice Leonard, his executors, adminiſtrators, or aſſigns, within ſome time to be named by the ſaid directors, in building accommodations for travellers contiguous to the ſaid new road, or to ſome part of the road which ſhall then be the turnpike road between Liſſenhall and Gormanſtown.

Maurice Leonard, of the Man-of-War inn, may if directors determine to lay out new road 300 yards diſtant from ſaid inn, traverſe for damages, to be tried as traverſe entered into by occupiers of ground,

damages not to exceed 1000l. and diſpoſed of as herein.

VIII. Provided always, That if the ſaid directors, and the ſaid Maurice Leonard, in order to avoid the expence of a trial by traverſe, ſhall chooſe to refer to two ſworn meaſurers the amount of money expended by the ſaid Maurice Leonard as aforeſaid, the amount or eſtimate thereof ſworn to by ſuch two meaſurers to have been aſcertained by them truly, honeſtly, and fairly, to the beſt of their judgment, ſhall be as valid to all intents and purpoſes as the verdict of a jury, to authorize the ſaid directors to pay ſuch ſum, not exceeding one thouſand pounds, to the ſaid Maurice Leonard.

Maurice Leonard, and directors, may refer to 2 ſworn meaſurers to aſcertain amount of money expended,

their eſtimate valid as the verdict of a jury.

IX. And

IX. And whereas the tolls to be collected on the ſaid turnpike road will not be ſufficient to anſwer the ſeveral charges thereon, and to repair and widen the ſaid road, and form ſuch new lines of road as may be neceſſary; be it further enacted, That any three or more of the ſaid directors ſhall and may, and are hereby empowered, from time to time, as occaſion ſhall require, to raiſe and borrow ſuch ſum and ſums of money, not exceeding in the whole the ſum of ten thouſand pounds ſterling, as they ſhall judge neceſſary towards repairing and widening the ſaid road, or forming new lines of road in the place and ſtead of any part thereof, and defraying all charges which may be incurred by virtue of this preſent, or any former act; and that for all ſuch ſums ſo to be borrowed, bills entitling the bearers to the amount of the ſums therein ſpecified, ſhall be iſſued and ſigned by the treaſurer for the time being, and ſigned by, and ſealed with the ſeals of three or more of the ſaid directors, and that ſuch bills ſhall bear ſuch intereſt from the date thereof, as ſhall be agreed upon between the ſaid directors and the lender or lenders, not exceeding the rate of ſix pounds by the hundred by the year, and that for ſuch ſum ſo to be borrowed by the ſaid directors as aforeſaid, there ſhall be paid by the treaſurer for the time being, by and with the order and direction of three or more of the ſaid directors, on every firſt day of May, and every firſt day of November, after the reſpective dates of ſuch bills, to the holders thereof, out of the produce of the tolls of the ſaid road, ſuch intereſt as ſhall be ſo agreed upon in full to the ſaid days, ſo appointed for the payment of ſuch intereſt, without any fee or charge whatſoever, and free from all deductions, defalcations, and abatements, until the principal ſums therein mentioned be reſpectively paid at one payment; and that all ſuch bills as ſhall be ſo iſſued and ſigned ſhall be numbered in arithmetical progreſſion, being with number one, until the whole thereof ſhall be numbered; provided that no ſuch bill ſhall be iſſued for leſs than fifty pounds, or for more than one hundred pounds.

Tolls not ſufficient:

directors may borrow money not to exceed 10,000l.

bills to be iſſued, entitling the bearer to the ſums therein mentioned, and bear intereſt at 6 per cent. and paid on days as herein;

bills to be numbered.

X. And be it further enacted, That if any part of the ſaid intereſt ſhall be behind, or unpaid by the ſaid treaſurer for the ſpace of ſeven days after any of the days ſo appointed for the payment thereof, the lord chancellor, or lord keeper, or commiſſioners of the great ſeal, may, upon a petition and affidavit, appoint a receiver to receive ſo much of the tolls of the ſaid road, as may be neceſſary to pay ſuch intereſt, and the receiver's fees, and all reaſonable coſts attending ſuch application, or may make ſuch order

If the intereſt not paid in 7 days after due, lord chancellor may appoint a receiver, and pay intereſt, &c.

A. D. 1789. Chap. 23.

for ſequeſtering the tolls for the payment thereof, as to juſtice ſhall pertain.

Director may purchaſe houſes, &c. for purpoſes herein.

XI. And be it further enacted, That it ſhall be lawful for the ſaid directors, or any three or more of them, to purchaſe all ſuch ground, houſe, or houſes, as may be neceſſary for widening the ſaid road, or making new roads in place of any parts of the preſent road, or for depoſiting materials for repairing the ſame, or laying by the ſcrapings and cleanſing thereof.

Separate leaſes of ground inconvenient, memorial of agreement, regiſtered as herein, ſufficient.

XII. And to avoid the expence and inconvenience of ſeparate leaſes of each ſpot of ground, houſe, or houſes, which they may take at a yearly rent for any of the purpoſes aforeſaid, mentioned in this or any former act or acts: be it further enacted, That where the ſaid directors ſhall take any ground by agreement at a yearly rent, for any of the ſaid purpoſes, a memorial of ſuch agreement, ſigned by any three of the ſaid directors, entered in the regiſtry office at the caſtle of Dublin, ſhall be ſufficient evidence of ſuch agreement to all intents and purpoſes; and that as many agreements as the ſaid directors ſhall think proper may be contained in one ſuch memorial.

Rent to be paid aſcertained by jury.

XIII. And be it further enacted, That in all caſes where the rents to be paid for any ground for any of the purpoſes aforeſaid, ſhall be aſcertained by a jury, the record of the verdict of ſuch jury ſhall be ſufficient evidence as aforeſaid, without any demiſe being actually executed purſuant thereto.

Directors altering the preſent road ſhall cauſe a map to be taken of ſaid preſent part ſo altered, to be depoſited with the treaſurer of the county, and if the grand jury ſhall not preſent the ſame to be kept open in 8 months, ſaid part to be veſted in directors, for purpoſes herein.

XIV. And be it further enacted, That in all caſes where the ſaid directors ſhall alter the preſent road, by taking off any unneceſſary angles, or making a new line of road, they ſhall cauſe a map of ſuch parts of the preſent road, as ſhall in conſequence thereof be diſcontinued by them, as part of the turnpike road for the uſe of travellers, to be depoſited with the treaſurer of the county in which ſuch parts ſhall be ſituate; and if the grand jury of ſuch county ſhall not, within eight months from the time ſaid map ſhall be ſo depoſited, preſent ſuch parts to be kept open as a publick road, every ſuch part of the ſaid old road as ſhall not be ſo preſented, ſhall be, and is hereby declared to be veſted in the directors of the ſaid turnpike road, for the benefit thereof, and ſhall and may be ſet or ſold by the ſaid directors, or any three of them, and the rent or money ariſing therefrom ſhall be applied by them towards payments of the rents or purchaſe of ſuch grounds as they may think proper to take, by yearly rent, or to purchaſe for any of the purpoſes herein before mentioned, or in any former act.

XV. Pro-

XV. Provided always, That no ſuch preſentment for keeping open any ſuch part of the preſent road ſhall be made by any grand jury, except upon an affidavit of two credible perſons who can read and write, ſetting forth that ſuch part of the road is neceſſary to be kept open, as a publick road for the convenience of travellers.

No preſentment for keeping open any part of preſent road, unleſs upon the affidavit of 2 perſons of its being neceſſary.

XVI. And be it further enacted, That if at any time thereafter the grand jury of ſuch county ſhall preſent the ſame to be ſtopped up, it ſhall be immediately thereupon, and is hereby declared to be veſted in the ſaid directors, without any further act done on their behalf, as fully as if the ſame never had been preſented to be kept open.

If grand jury ſhall preſent the ſame to be ſtopped up, ſaid part veſted in the directors, &c.

XVII. And be it further enacted, That it ſhall be lawful for the ſaid directors to pay whatever ſum of money may be payable to Maurice Leonard aforeſaid, by virtue of this act, by iſſuing one or more bills for the ſame, payable to him, his executors, adminiſtrators, or aſſigns, and carrying an intereſt after the rate of five per cent. per annum, which bill or bills ſhall be deemed and taken to be for a part of the ſum of ten thouſand pounds, which ſaid directors are empowered by this act to borrow.

Money payable to Maurice Leonard ſhall be by iſſuing bills bearing intereſt at 5 per cent.

and taken to be part of ſaid 10,000l.

XVIII. And be it further enacted, That it ſhall be lawful for the grand jury of the county of Dublin at any term, and for the grand juries of the counties of Meath, Louth, and county of the town of Drogheda, at any aſſizes, to preſent any part of the ſaid road within their reſpective counties, to be widened to the width to which it may be widened, by virtue of an act paſſed in the twenty ſeventh year of the preſent reign, entitled, *An act for improving and repairing the turnpike road from Dublin to Dunleer*, upon the requeſt of three of the directors in writing, and an affidavit ſworn before any two juſtices of the peace for ſuch county, or before the court, by any two credible perſons, that the part of the road ſo requeſted to be widened is not of the width of ſpecifying the width to which it may be widened by virtue of the ſaid act.

Grand juries of counties here mentioned may preſent part of ſaid road to be widened, as by the act 27 Geo 3. c. 59.

at requeſt of directors, and affidavit made that part of ſaid road is not of width ſpecified by ſaid act.

XIX. Provided always, That if the owner or occupier of the land where the ſaid road is to be widened as aforeſaid, ſhall think himſelf or herſelf aggrieved by ſuch preſentment, it ſhall be lawful for ſuch perſon to traverſe the ſame at the ſame term or aſſizes for damages, and ſuch traverſe ſhall be tried then, or at the next enſuing term or aſſizes; and upon all damages which ſhall be found by the jury who ſhall try ſuch traverſe being paid to the traverſer, or depoſited with the county treaſurer, for his or her uſe,

Owner of land may traverſe preſentments,

and if damages found, and paying ſame to traverſer, or depoſited with treaſurer, directors may proceed with the road.

A. D. 1789. Chap. 23.

use, it shall be lawful for the said directors to proceed in widening the same pursuant to said presentment, without the interruption of any person whatsoever.

Drains to be made under controul of directors.

XX. And whereas it is necessary for the further management of the said road, that the drains along either side thereof should be under the controul of the said directors; be it further enacted, That if any person shall scour, deepen, fill up, or widen any drain or ditch on the side of any part of the said road, without the order of the said directors, or any three of them, it shall be lawful for any of the said directors to cause the same to be filled up or scoured, as the case may be, according to his discretion, and to levy the expence thereof by distress and sale of the goods of such person.

Nothing in the act 28 Geo. 3. c. 59. to extend to lessen powers of commissioners in removing treasurers, &c.

XXI. And be it further enacted, That nothing in the said act of the twenty eighth year of the present reign shall extend, or be construed to extend, to lessen the power of the commissioners of the said road to elect and remove a treasurer, but that the said commissioners, or any seven or more of them, shall have full power, from time to time, at their free will and pleasure, to remove any treasurer, and appoint another person in his room; provided always, that three of the commissioners who shall concur in such appointment or removal, be at the time directors of the said road.

Treasurer to attend meetings of directors, and keep books of account, as directed; or not give information, or refusal as herein, dismissed.

XXII. And be it further enacted, That the treasurer shall attend the meetings of the said directors, as often as he shall be thereunto required by any one or more of them, and shall keep such books of account, and in such manner as any three of the said directors shall, from time to time, order; and that it shall be lawful for any three of the said directors to dismiss any treasurer from his office, who shall neglect to give such attendance, or to keep such books, or to give any information which may be required of him respecting his receipts and payments as treasurer, or to deposite the whole, or any part of the balance in his hands, in the bank, as often as he shall be ordered so to do by any three of the said directors.

CHAP.

A. D. 1789.

CHAP. XXIV.

An Act for rendering more effectual two ſeveral Acts, one paſſed in the Twenty-ſixth Year of His Majeſty's Reign, entitled, *An Act for making, widening, and repairing the Road leading from the City of Dublin to Malahide, and for erecting Turnpike Gates, and receiving Tolls thereout, in Aid of the Barony Preſentments, and for appointing Truſtees for carrying the ſaid Purpoſes into Execution, and the other Act paſſed in the Twenty-eighth Year of His Majeſty's Reign,* entitled, *An Act for extending to the Roads leading from Dublin, through Rabeny and Clontarf, the Proviſions of an Act paſſed in the Twenty-ſixth Year of His Majeſty's Reign,* entitled, *An Act for making, widening, and repairing the Road leading from Dublin to Malahide, and for erecting Turnpike Gates, and receiving Tolls thereout in Aid of the Barony Preſentments, and for appointing Truſtees for carrying the ſaid Purpoſes into Execution, and alſo for continuing the ſaid Act.*

WHEREAS by two ſeveral acts of Parliament, one made in the twenty-ſixth year of his Majeſty's reign, entitled, *An act for making, widening, and repairing the road leading from the city of Dublin to Malahide, and for erecting turnpike gates, and receiving tolls thereout, in aid of the barony preſentments, and for appointing truſtees for carrying the ſaid purpoſes into execution*; and the other made in the twenty eighth year of his Majeſty's reign, entitled, *An act for extending to the roads leading from Dublin, through Rabeny and Clontarf, the proviſions of an act paſſed in the twenty-ſixth year of his Majeſty's reign,* entitled, *An act for making, widening, and repairing the road leading from Dublin to Malahide, and for erecting turnpike gates, and receiving tolls thereout, in aid of the barony preſentments, and for appointing truſtees for carrying the ſaid purpoſes into execution*; and alſo for continuing the ſaid act, the ſeveral perſons therein reſpectively named were appointed truſtees for putting the ſaid acts into execution; be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That John Kells and George Maquay, eſquires, ſir George Montgomery, baronet, Samuel Dick, Frederick Geale, the honourable lord viſcount St. Laurence, and John Pollock, eſquire, be, and they are

Recital of 26 G. 3. c. 30.

recital of 28 G. 3. c. 48.

truſtees appointed, and whom,

A. D. 1789. Chap. 24.

are hereby appointed truſtees for amending, keeping in repair, and ordering the ſeveral roads in the ſaid acts mentioned, and for putting into execution the ſeveral powers and authorities mentioned and contained in the ſaid acts, and that the ſaid John Kells, and George Maquay, eſquires, the right honourable lord viſcount St. Laurence, ſir George Montgomery, baronet, Samuel Dick, Frederick Geale, and John Pollock, and ſuch perſon or perſons as ſhall upon their deaths or reſignation be ſucceſſively appointed truſtees, purſuant to the ſaid acts, ſhall have the ſame power and authority for the purpoſes aforeſaid, as if they had been nominated and appointed, in, and by the ſaid acts, or either of them.

on death or reſignation, others to be appointed, who ſhall have ſimilar powers.

II. And whereas by the ſaid laſt recited act it was enacted, That no car or ſingle horſe laden with fiſh, being the property of any perſon or perſons dealing therein, or drawing or bringing the ſame for ſale to the city of Dublin, ſhall be obliged to pay toll for ſuch car or horſe: and whereas by means of the collectors of ſaid tolls not being able to aſcertain whether cars or horſes laden with fiſh, are by the terms of the ſaid act entitled to be exempted from paying toll on drawing or carrying ſuch fiſh to Dublin, diſputes have ariſen; for prevention whereof, be it enacted, That no car or horſe drawing or carrying fiſh to the city of Dublin, ſhall be exempted from paying the tolls by the ſaid act granted, unleſs the owners of ſuch cars or horſes reſpectively ſhall regiſter the ſame with the ſaid truſtees, and the clerk of the ſaid truſtees ſhall under his hand give the perſon or perſons regiſtering the ſame a certificate, which certificate ſhall be a let-paſs for ſuch car or horſe drawing or carrying fiſh to the city of Dublin, and not drawing or carrying any other article or thing whatever.

Clauſe of 28 G. 3. c 48. ſ. 7. recited, reſpecting cars or horſes laden with fiſh, not paying toll.

no car or horſe carrying fiſh to Dublin, exempt from paying tolls, unleſs owners regiſter ſame with the truſtees, whoſe clerk ſhall give the perſon ſo regiſtering a certificate,

which certificate ſhall be a let-paſs for fiſh, but not for any other article whatever.

III. And be it further enacted, That no ſuch regiſtry ſhall be received, nor certificate or let-paſs given, unleſs the owners of ſuch cars and horſes reſpectively, ſhall to the ſatisfaction of the ſaid truſtees make proof on oath, or if quakers, on affirmation, before any three of the ſaid truſtees, which they are hereby empowered to adminiſter, that the cars or horſes to be employed by them in drawing and carrying fiſh to the city of Dublin, are entitled to the exemption by the ſaid act given.

No regiſtry to be received, or certificate or let-paſs be given, unleſs owners make proof on oath, that cars and horſes employed by them, are entitled to the exemption.

IV. And be it enacted, That it ſhall be lawful for the ſaid truſtees, or any five of them, to enter into any contract with any perſon or perſons not being an officer acting under them, to repair and keep in repair for any number of years not exceeding ſeven, any part or parts of any of the ſaid roads, and any foot-way thereon, taking full ſecurity for the due and exact execution of every ſuch contract, and that all contracts already made by the

Truſtees empowered to contract for keeping ſaid roads or foot ways in repair, except with an officer acting under them,

ſaid

ſaid truſtees for any of the ſaid purpoſes for any term not exceeding ſeven years, ſhall be good and valid, any thing in the ſaid recited acts, or either of them, to the contrary notwithſtanding, and every ſuch contractor, and every overſeer or perſon employed by the ſaid truſtees, or by any committee to make any repair within any of the diſtricts in the ſaid acts mentioned, ſhall have ſuch powers of ſearching for, digging, raiſing, and carrying away earth, gravel, or ſtones neceſſary for ſaid purpoſe as by the ſaid laſt recited acts are preſcribed, and upon the terms therein mentioned.

contracts already made, declared valid,

contractors and overſeers empowered to ſearch for, dig, raiſe, &c. earth, gravel or ſtones, on terms by laſt recited act mentioned.

V. And be it further enacted, That until the firſt of May, one thouſand ſeven hundred and ninety, no greater toll ſhall be paid for any brewer's dray, or cart or carriage of burthen drawn by two horſes or beaſts of burthen, than three pence, nor for any brewer's dray or cart drawn by one horſe or beaſt of burthen, than three halfpence, provided that the wheels of ſuch dray, cart, or other carriage, not being a car, be of the breadth of three inches and an half on the ſole when worn, and the ſtreaks ſet on with flat-headed nails, any thing in the ſaid act to the contrary notwithſtanding.

No brewer's dray or cart, before 1ſt May 1790, drawn by 2 horſes, to pay more than 3d. or with 1 horſe 1½d.

provided the wheels be as herein.

VI. And whereas it was by the ſaid ſecond recited act, enacted, that it ſhall be the duty of the treaſurer to the ſaid truſtees to attend at every meeting of the ſaid truſtees: be it enacted, That ſo much of the ſaid act as requires the ſaid treaſurer to attend at every ſuch meeting, ſhall be, and the ſame is hereby repealed.

Recital of 28 Geo. 3 c. 48. ſ. 4. ſo much of ſaid act as requires the attendance of the treaſurer at every meeting of the truſtees repealed.

VII. And be it enacted, That if any owner or occupier of any land near to any of the ſaid roads through which there is any water courſe or ditch, into which any water from, or adjoining to any of the ſaid roads ſhould neceſſarily run, ſhall neglect or refuſe to ſcour or cleanſe any ſuch water courſe, and to make any ſuch ditch ſo deep, and in ſuch manner as the ſaid truſtees, or any three of them ſhall adjudge proper and convenient, after eight days notice ſhall be given for that purpoſe by any ſurveyor of any of the ſaid roads, or any other perſon properly authorized to ſuch owner or owners, it ſhall and may be lawful for the ſurveyor, or any other perſon properly authorized, to ſet any man or men to work, to ſcour, or cleanſe, and make the ſame, and by warrant from any five or more of the ſaid truſtees, to levy the charges thereof to be aſcertained by the affidavit of ſuch ſurveyor, or any other perſon properly authorized to be ſworn before any juſtice of the peace, by diſtreſs and ſale of the goods and chattels of the owner or owners, occupier or occupiers of ſuch lands through which ſuch

Land owner or occupier neglecting to ſcour any water courſe, &c. as directed by any three truſtees, after 8 days notice given,

ſurveyor of ſaid road may employ a man for to cleanſe the ſame,

the coſt of ſame to be levied by warrant of any five truſtees, ſaid coſt being aſcertained by affidavit of ſurveyor,

to be levied by ſale of owners or occupiers goods.

A. D. 1789. Chap. 24.

water course or ditch runs, rendering the overplus, if any be, to the said owner or occupier after all charges paid.

No building, except a toll house, to be erected within 15 feet of said road, unless by authority of trustees, who may order any to be pulled down which shall be built without their consent.

VIII. And be it enacted, That no building whatsoever, except a toll-house, shall be erected within fifteen feet of the said road on either side, unless such building be erected by the authority of the said trustees, or any five or more of them, signified by writing under their hands, and if any building shall be hereafter erected, or be begun to be erected, contrary to the true intent and meaning of this act, it shall and may be lawful for the said trustees, or any five or more of them, by warrant under their hands, to order that the same be pulled down, and to cause the same to be pulled down accordingly.

Riding or driving any beast on any foot-path, or riding on any cart, &c. in said road without a person on foot attending the same.

IX. And be it further enacted, That if any person shall ride or drive any horse, beast, or cattle, on any foot path of said roads, or if any person shall ride or sit on any cart or car on any of the said roads, not holding a rein sufficient to guide the horse or horses or other beasts drawing the same, unless such cart or car be attended by a person on foot guiding the same, every such person on conviction thereof by the oath of any one credible witness before any one justice of the peace of the county, or county of the city of Dublin, or upon the view of such justice or trustee of said road, shall for every such offence forfeit a sum not exceeding twenty shillings, to be levied by distress and sale of the horse, beast, or cattle, or goods and chattels of the person offending, and that it shall and may be lawful for any person to seize every such horse or beast, and bring the same before any such justice or trustee.

penalty 20s. horses, &c. may be seized by any person and brought before trustee or justice.

Loosening stones of foot-paths, ramparts or wear wall, or taking same, or any sand or gravel away, penalty 20s.

X. And be it further enacted, That if any person shall wilfully loosen any stones, part of any foot-path adjoining any of the said roads, or any stones, part of any rampart, or wear wall, or shall remove or take away, or cause to be removed or taken away, any such stones, or any sand, or gravel, from any beach, or sewer adjoining to any such wall, or to any of the said roads, every such person shall for every such offence forfeit the sum of twenty shillings.

Trustees clerk to summon parties liable to pecuniary fines, if convicted,

XI. And be it enacted, That it shall and may be lawful for the said trustees to cause a summons, signed by their clerk, to be served on any person charged with any offence against the said acts and this act, for which a pecuniary fine or penalty may be inflicted, requiring such person to appear before the said trustees, at such time and place as shall be mentioned in such summons, and if such person shall be convicted before the said trustees, or any three or more of them, of any such offence by the oath of one

trustees may issue warrant to levy fines.

or

or more credible witneſs or witneſſes, the ſaid truſtees, or any three or more of them, ſhall and may iſſue a warrant under their hands to levy ſuch fine or penalty, by diſtreſs and ſale of the goods and chattels of the party offending, returning the overplus, if any, to the party offending, and the ſame may be levied accordingly.

Truſtees having borrowed 1000l. from Patrick Brady, who are by 28 Geo. 3. c. 48. ſ. 26. to pay yearly at leaſt 100l. thereof, from 25th March, 1790.

XII. And whereas the ſaid truſtees have purſuant to a power for that purpoſe contained in the ſaid ſecond recited act, borrowed a ſum of one thouſand pounds from Patrick Brady, and have ſecured the ſame to him in the manner by the ſaid act preſcribed, and by the ſaid act the ſaid truſtees were required yearly and every year after the twenty fifth day of March, one thouſand ſeven hundred and ninety, until the whole thereof be paid, to ſet apart, out of the tolls and duty to be received by them, not leſs than the ſum of one hundred pounds, and ſhall yearly and every year pay off, and diſcharge at leaſt one hundred pounds of ſuch ſum until the whole thereof ſhall be paid: and whereas it will be neceſſary to borrow a further ſum for the more ſpeedy widening and making of the ſaid roads: be it further enacted, That the ſaid truſtees, or any five or more of them, ſhall and may, and are hereby empowered from time to time, in writing under their reſpective hands and ſeals, to aſſign over the ſaid toll or duty by the ſaid acts granted, or any part thereof, the coſts and charges whereof to be borne and paid out of ſuch toll or duty, for any time or term during the continuance of the ſaid ſecond recited act, as a ſecurity for any further ſum or ſums of money, not exceeding in the whole the ſum of one thouſand pounds, by them to be borrowed for that purpoſe, to ſuch perſon or perſons, or their truſtees, who ſhall advance and lend the ſame to ſecure the re-payment thereof, with intereſt, not exceeding the rate of intereſt of ſix pounds each year for every hundred pounds ſo lent, which ſaid money when borrowed ſhall be applied and diſpoſed of in widening and making the ſaid roads, or ſuch of them as the ſaid truſtees ſhall think proper, and to no other uſe, intent, or purpoſe whatſoever, and that it ſhall and may be lawful for the ſaid truſtees, at any time or times they ſhall think proper, to pay off, and diſcharge ſuch ſum or ſums, or any part thereof, not leſs than one hundred pounds, with the intereſt due thereon at any one time.

truſtees empowered to borrow a further ſum and aſſign over tolls & cuſtoms as ſecurity for the ſame,

not exceeding 1000l.

at 6l. current intereſt,

ſaid money ſo borrowed to be applied as herein,

truſtees empowered to pay off ſuch ſums as they ſhall think proper not leſs than 100l.

XIII. And be it enacted, That in caſe the ſaid ſum of one thouſand pounds to be borrowed in purſuance of this act, or any part thereof, ſhall not be diſcharged by the ſaid truſtees on or before the twenty fifth day of March, one thouſand eight hundred, the ſaid truſtees ſhall yearly and every year after the ſaid twenty fifth day of March, one thouſand eight hundred, until the whole

If ſaid 1000l. be not paid off before 25th March, 1800. truſtees ſhall yearly ſet apart the tolls and duties,

A. D. 1789. Chap. 24.

of the ſaid ſum be paid, ſet apart out of the tolls and duty to be received by them, not leſs than the ſum of one hundred pounds, and ſhall yearly and every year pay off and diſcharge at leaſt one hundred pounds of ſuch ſum, with the intereſt thereof, until the whole thereof ſhall be paid, and every payment to be made of any part of the ſum ſo to be borrowed, ſhall be made according to the regulations preſcribed by the ſaid ſecond recited act, with reſpect to the payments thereby required to be made.

to pay at leaſt 100l. and intereſt,

ſaid payments to be according to act of 28 Geo. 3. c. 48.

XIV. And be it further enacted, That no order or draft of the truſtees, or any treaſurer to the ſaid truſtees to pay any ſum of money for any repairs of the ſaid roads, ſhall be iſſued or ſhall be paid by ſuch treaſurer, if ſuch treaſurer ſhall thereby be diſabled from diſcharging the ſeveral yearly payments of one hundred pounds each, and the intereſt thereof purſuant to the ſaid ſecond recited act and this act, and that if any ſuch treaſurer ſhall make default in paying any yearly ſum towards diſcharge of the ſaid ſums of one thouſand pounds and one thouſand pounds, and the intereſt at the times appointed for the payment thereof, ſuch treaſurer ſhall for every ſuch offence forfeit to the perſon aggrieved the ſum of fifty pounds, to be recovered by action of debt in any of his Majeſty's courts of record in Dublin.

Treaſurer not to pay money for repairs until after he ſhall have diſcharged the two ſums of 100l. each, with intereſt, as before recited;

if treaſurer neglect to pay ſaid ſums forfeit 50l. to party aggrieved.

XV. And be it enacted, That the ſeveral truſtees for putting the ſaid acts into execution, or any five or more of them, ſhall be and are hereby authorized and empowered from time to time, to treat, contract, and agree with the ſeveral owners, proprietors, occupiers of, and perſons intereſted in any lands, tenements, houſes, buildings, grounds, or hereditaments, neceſſary to be uſed for widening any of the ſaid roads, or making any new roads in lines more convenient to travellers, purſuant to the ſaid ſecond recited act, for the poſſeſſion and uſe thereof, at an annual rent, and out of the tolls collected, or to be collected by virtue of the ſaid acts, or out of any money borrowed, or to be borrowed on the credit of this act, to pay ſuch annual rent as ſhall be agreed upon between ſuch owners, proprietors, occupiers, and perſons intereſted as aforeſaid, and the ſaid reſpective truſtees, or any five or more of them reſpectively, and alſo the coſts and charges attending ſuch agreements and purchaſes reſpectively.

Truſtees empowered to contract for lands, &c. for purpoſes herein;

by annual rent to be paid out of tolls, or money borrowed,

with coſts attending ſuch agreements.

XVI. And be it further enacted, That it ſhall and may be lawful for all bodies politick, corporate or collegiate, corporations aggregate or ſole, and all feoffees in truſt, executors, adminiſtrators, guardians, committees, or other truſtees whatſoever, for, or on behalf of any infants, *femes covert*, lunaticks, idiots, or *ceſtui que* truſts, and for all and every perſon or perſons whomſoever, who

All bodies politic, &c. having property in lands, &c. may contract with truſtees,

who are or ſhall be ſeized, poſſeſſed of, or intereſted in any wiſe in any ſuch lands, tenements, houſes, buildings, grounds or hereditaments, to treat, contract, and agree with the ſaid reſpective truſtees, or any five or more of them, for ſuch lands, tenements, houſes, buildings, grounds or hereditaments, which ſhall be neceſſary for the purpoſes aforeſaid, and to demiſe the ſame to the ſaid truſtees and their ſucceſſors, at ſuch annual rent as ſhall be agreed upon, and all contracts, agreements, leaſes, and demiſes, which ſhall be ſo made, ſhall be valid to all intents and purpoſes, any law, ſtatute, uſage, or any other matter or thing whatſoever to the contrary thereof in any wiſe notwithſtanding, and all feoffees in truſt, executors, adminiſtrators, guardians, committees, and truſtees, corporations aggregate or ſole, and all other perſons are and ſhall be hereby indemnified for what they ſhall do, by virtue of, or in purſuance of this act.

or annual rent,

feoffees in truſt, executors, &c. indemnified for what they ſhall do in purſuance of this act.

XVII. And be it further enacted, That if any ſuch owner, proprietor, occupier, truſtee or truſtees, committee or committees, bodies politic, corporate or collegiate, aggregate or ſole, or any other perſon or perſons in any wiſe intereſted in any ſuch lands, tenements, buildings, houſes, grounds, or hereditaments, not being an orchard, yard, or planted walk, lawn, or avenue, upon fourteen days notice to them given, or left in writing at the dwelling houſe or houſes, or place or places of abode of ſuch perſon or perſons, or of the head officer or officers of ſuch body politic, corporate or collegiate, aggregate or ſole, or at the houſe of the tenant in poſſeſſion of ſuch lands, tenements, houſes, buildings, grounds, and hereditaments, ſhall neglect or refuſe to treat, or ſhall not agree for the demiſing of any ſuch lands, tenements, houſes, buildings, grounds and hereditaments, or any part or parts thereof, during their intereſt therein, or for any annual rent to be paid for the ſame, or by reaſon of abſence ſhall be prevented from treating as aforeſaid, then and in ſuch caſe the ſaid reſpective truſtees, or any five or more of them, ſhall cauſe it to be enquired into, and aſcertained by and upon the oath of a jury of twelve indifferent men of the county of Dublin, which oath any three or more of ſuch reſpective truſtees are hereby empowered and required to adminiſter, what annual rent will be ſufficient compenſation for ſuch lands, tenements, houſes, buildings, grounds and hereditaments, and what other damages will be ſuſtained by ſuch owners, occupiers, or proprietors, or other perſon or perſons intereſted for or upon account of the opening or making ſuch road; and in order thereunto, the ſaid reſpective truſtees, or any five or more of them reſpectively, are hereby empowered and required

Owners, proprietors, &c. neglecting or refuſing to treat for lands, &c.

in ſuch caſe, truſtees empowered to cauſe enquiry and have it aſcertained on oath of a jury of 12, what annual rent will be ſufficient compenſation for ſuch lands, &c. and what other damages will be ſuſtained by ſuch owners, &c.

A. D. 1789. Chap. 24.

quired, from time to time, as there ſhall be occaſion, to ſummon and call before the ſaid jury, and examine upon oath all perſons who ſhall be thought neceſſary or proper to be examined as witneſſes touching or concerning the premiſſes, which oath any three or more of ſuch reſpective truſtees are hereby empowered and required to adminiſter, and if any of the parties intereſted ſhall requeſt the ſame, ſhall alſo cauſe the ſaid jury to view the place or places in queſtion, and ſhall uſe all other lawful ways and means, as well for their own uſe as for the ſaid juries better information in the premiſſes, in ſuch manner as they the ſaid reſpective truſtees, or any five or more of them reſpectively ſhall think fit, and after the ſaid jury ſhall have ſo enquired of, aſcertained, and ſettled ſuch damage and recompenſe, they the ſaid truſtees, or any five or more of them, may thereupon order and adjudge the ſum or ſums of money ſo aſſeſſed by the jury for ſuch annual rents or other damages as aforeſaid, to be paid to the perſons intereſted in ſuch lands, tenements, buildings, houſes, grounds, or hereditaments, according to the verdict and inquiſition of ſuch jury, which ſaid verdict or inquiſition, and the order and adjudication ſo had and made, ſhall be final and concluſive to all intents and purpoſes, againſt all parties or perſons whatſoever claiming in poſſeſſion, reverſion, remainder, or otherwiſe, their heirs, executors, adminiſtrators, and ſucceſſors reſpectively, as well abſent as preſent, infants, *femes covert*, lunaticks, ideots, and perſons under any other diſability whatſoever, bodies politic, corporate or collegiate, aggregate or ſole, as well as other perſon or perſons whomſoever, and all and every ſuch owners, occupiers, and proprietors, and all and every perſon and perſons intereſted in ſuch lands, tenements, buildings, houſes, grounds, or hereditaments, ſo let or demiſed as aforeſaid, ſhall thereby be from thenceforth during ſuch demiſe, diveſted of ſuch premiſes, without prejudice nevertheleſs to any legal remedy for recovering the rent to be reſerved by ſuch demiſe; and for the ſummoning and returning of ſuch jury and juries, the ſaid reſpective truſtees, or any five or more of them, are hereby empowered from time to time, to iſſue their warrant or warrants to the ſheriff of the ſaid county of Dublin, thereby requiring him to impannel, ſummon, and return an indifferent jury of twenty four perſons to appear before the ſaid reſpective truſtees, or any five or more of them, at ſuch time and place as in ſuch warrant ſhall be appointed, of which time and place all parties intereſted ſhall have fourteen days notice given or left in manner aforeſaid, and the ſaid ſheriff is hereby required to impannel, ſummon, and return ſuch twenty four perſons accordingly, and

truſtees empowered to ſummon all perſons, and examine them on oath before ſuch juries,

truſtees empowered to adminiſter oaths,

parties intereſted may require jury to view the place, &c.

jury having ſo enquired, and aſcertained the recompence,

truſtees may thereupon order the ſum ſo aſſeſſed for ſuch annual rents to be paid to perſons intereſted,

ſaid verdict declared final,

not to prejudice any legal remedy for recovering the rents to be reſerved, &c.

truſtees may iſſue warrant to ſheriff of co. Dublin to ſummon an indifferent jury of 24,

to appear before them, of which parties intereſted ſhall have 14 days notice,

out

out of the perſons ſo impanneled, ſummoned, and returned, or out of ſuch of them as ſhall appear, according to or upon ſuch ſummons, the ſaid truſtees, or any five or more of them, ſhall cauſe to be ſworn twelve, who ſhall be the jury for the purpoſes aforeſaid, and for default of a ſufficient number of jurymen the ſaid ſheriffs ſhall return ſo many of the ſtanders-by as ſhall be neceſſary to make up the number of twelve, to ſerve on ſuch jury.

12 of whom ſhall be the jury for purpoſes herein, in default of number of jurymen, ſtanders by to be impanneled.

XVIII. Provided always, and be it further enacted, That all perſons concerned, ſhall, from time to time, have their lawful challenges, but not to challenge the array of the pannel againſt any of the ſaid jurymen when they come to be ſworn, and the ſaid reſpective truſtees, or any five or more of them, acting in the premiſes, ſhall have full power, from time to time, to impoſe any reaſonable fine or fines on ſuch ſheriff, bailiffs, or agents, making default in the premiſes; and on any of the perſons that ſhall be ſummoned and returned on ſuch jury, and ſhall not appear or refuſe to be ſworn on the ſaid jury, or to give their verdict in any manner, wilfully neglecting their duty therein, contrary to the true intent and meaning of this act; and on any of the perſons, who being required to give evidence touching the premiſes, ſhall refuſe to be examined, or give evidence; and from time to time to iſſue their warrant to levy ſuch fine and fines of the goods and chattels of ſuch perſon and perſons ſo fined, ſo as that no ſuch fine ſhall exceed the ſum of forty ſhillings upon any one perſon for any one offence.

Perſons to have their lawful challenges, but not when they come to be ſworn, truſtees empowered to fine ſheriffs, as herein, perſons ſummoned on ſuch juries neglecting to appear or refuſing to be ſworn, or wilfully neglecting duty; or perſons refuſing to give evidence, truſtees empowered to levy fines on all ſuch, not to exceed 40s. for one offence.

XIX. And be it further enacted, That all ſuch conſideration, rent, recompence, or ſatisfaction, as ſhall be agreed for, or aſſeſſed as aforeſaid, for the purchaſe or hire of ſuch ground ſo to be taken and made part of any road, ſhall be, and are hereby charged and chargeable upon the tolls belonging to the ſaid road, or out of the monies borrowed upon the credit of the ſame, as the ſame ſhall from time to time become due, and upon the execution of any leaſe or demiſe by ſuch perſons, or upon tender thereof, and refuſal to execute the ſame, it ſhall and may be lawful for the ſaid truſtees, or any five or more of them, their ſucceſſors, workmen, or agents, to take down ſuch houſes, buildings, and tenements, and to lay the ground whereon the ſame were erected, and alſo ſuch other grounds, lands, or hereditaments as aforeſaid, or ſuch part thereof as they ſhall think fit, into the ſaid road, and to do all and every ſuch act, matter, and thing, with relation to ſuch lands, tenements, houſes, buildings, grounds, or hereditaments, and to ditch, drain, and fence out of the ſame, as the ſaid reſpective truſtees, or any five or more of them, ſhall think fit for carrying

Rent of ground chargeable on tolls, or out of monies borrowed.

truſtees empowered to take down houſes, &c. as herein, and lay the ground thereof into the road, which done the ſame ſhall be a common highway.

A. D. 1789. Chap. 24.

rying this act into execution; and after the premiſes ſhall be ſo ditched, drained, and fenced, or ſuch part thereof as the ſaid truſtees, or any five or more of them ſhall direct, ſhall to all intents and purpoſes whatſoever become, and be a common high-way, and ſhall be repaired and kept in repair, in ſuch manner as is by the ſaid acts directed.

Annuities, or annual rents, to be paid out of tolls by half yearly payments,

first payment in 6 months after ground ſhall be taken,

ſuch perſons to have ſame eſtate, &c. in ſuch annuities as they would have had in the ground if this act were not made;

in default of payment 30 days after due, being demanded of the treaſurer,

ſuch annuitants may commence actions at law on the caſe, or in debt againſt the treaſurer on account of ſuch annuity, and ſhall and may recover the money then due, and full coſts, with like remedies as in other caſes; which money and coſts, when paid, ſhall be allowed to ſuch treaſurer.

XX. And be it further enacted, That the ſaid annuities, or annual rents ſo to be agreed for or aſſeſſed as aforeſaid, ſhall be paid, from time to time, as the ſame ſhall become due, out of the tolls of the ſaid road, by half yearly payments, and in the firſt place to the perſon or perſons who ſhall be entitled thereto, the firſt payment thereof to begin, and be made at the end of ſix calendar months next after ſuch ground ſhall be taken by the ſaid truſtees as aforeſaid, and ſuch perſon or perſons ſhall have the ſame eſtate and intereſt in ſuch annuities, or annual rents, as they would have had in the ſaid ground in caſe this act had never been made; and in default of payment thereof by the ſaid truſtees, within thirty days after the ſame ſhall become due, being demanded of the treaſurer or treaſurers for the time being of the ſaid truſtees, it ſhall and may be lawful for the perſon or perſons, who ſhall, from time to time, be entitled to the ſaid annuities, or annual rents, or any of them, to commence or proſecute one or more actions at law on the caſe, or in debt againſt the treaſurer or treaſurers of the ſaid road, on account of ſuch annuity, or annual rent, and ſhall and may upon ſuch action or actions recover the money then due, together with his, her, or their full coſts of ſuit, and have ſuch remedies for the ſame as are allowed by law in other caſes; which ſaid money and coſts ſo recovered, when paid, ſhall be allowed to ſuch treaſurer in his account with the ſaid truſtees.

Truſtees may purchaſe houſes, &c. for which they pay annual rent,

ſuch purchaſe money not to be eſtimated at more than 20 years purchaſe,

XXI. And be it further enacted, That in caſe the ſaid truſtees ſhall at any time afterwards be minded to purchaſe any ſuch houſes, lands, or tenements, the annual rent of which ſhall be ſo aſſeſſed as aforeſaid, freed and diſcharged from ſuch annual rent, it ſhall and may be lawful for ſuch perſons who are hereby empowered to demiſe the ſame, to convey the ſame to the ſaid truſtees, and the purchaſe money of ſuch rents ſhall not be eſtimated at more than twenty years, and upon payment of ſuch purchaſe money, or tender thereof, and refuſal to accept the ſame, or in caſe any perſon or perſons entitled to receive the ſame, ſhall after ſix days notice given, or left at his, her, or their houſe or houſes, or at the houſe of the tenant or occupier of ſuch premiſes, refuſe or neglect to receive the ſame, and execute a proper deed of conveyance to

the

the ſaid truſtees, or in caſe the title be diſputed, then upon ſuch purchaſe money being depoſited in the high court of chancery, which the ſaid court is hereby required to direct, ſuch premiſes ſhall be, and the ſame are hereby abſolutely veſted in the ſaid truſtees, freed and diſcharged from ſuch rent.

perſons intitled to receive ſuch purchaſe money refuſing the ſame after 6 days notice, and to execute a proper deed of conveyance to the truſtees, or if title be diſputed, ſaid purchaſe money to be lodged in court of chancery, premiſſes veſted in truſtees, who are diſcharged from ſuch rent.

XXII. And be it further enacted, That if any ſuit ſhall be commenced againſt any perſon or perſons for any thing done in purſuance of this act, or the ſaid former acts, or any act hereafter to be made concerning the ſaid roads, that in every ſuch caſe, the action or ſuit ſhall be commenced within ſix calendar months next after the act ſhould be committed, and not afterwards, and ſhall be laid in the county of the city of Dublin, and not elſewhere, and the defendant or defendants in ſuch action or actions, ſhall and may plead the general iſſue, and give this act and the ſpecial matter in evidence on any trial to be had thereupon, and that the ſame was done in purſuance, and by the authority of this act, and if it ſhall appear to have been done, or that ſuch action or ſuit was brought after the time ſo limited as aforeſaid, or in any other county or place than in the ſaid county of the city of Dublin, that then the jury ſhall find for the defendant or defendants, and upon ſuch verdict, or if the plaintiff ſhall be non-ſuited, or diſcontinue his action after the defendant or defendants ſhall have appeared, or if on any demurrer, judgment ſhall be given againſt the plaintiff, the defendant or defendants ſhall and may recover treble coſts, and have the like remedy for the ſame, as any defendant or defendants hath or have in any other caſes by law.

Suits commenced againſt perſons for things done in purſuance of this, or the other acts recited, or hereafter to be made concerning ſaid roads, muſt be ſo done 6 months after the act ſhall be committed, to be laid in co. of the city of Dublin only, defendants may plead the general iſſue, if action be brought after time limited, or in any other county, jury ſhall find for the defendant, &c.

XXIII. And be it further enacted by the authority aforeſaid, That this act ſhall be deemed, adjudged, and taken to be a publick act, and be judicially taken notice of as ſuch by all judges, juſtices, and other perſons whatſoever, without ſpecially pleading the ſame.

A publick act.

XXIV. Whereas great inconveniencies have ariſen from water overflowing the ſaid roads, by means of the owners or occupiers of houſes, lands, or other premiſes near or adjoining to the ſaid roads, being allowed to make paſſages from the ſaid roads to ſuch houſes, lands, or premiſes reſpectively, without making drains under ſuch paſſages reſpectively, for conveying the water from ſaid roads; for remedy whereof, be it enacted, That from and after the paſſing of this act, no owner or occupier of any houſe, lands, or premiſes, near or adjoining any of the ſaid roads reſpectively, ſhall make any paſſage or paſſages whatſoever to ſuch houſes, lands, or premiſes, without firſt giving two days notice in writing to the ſupervifor or ſupervifors of the ſaid roads reſpectively, of his, her, or

Inconveniencies from water overflowing roads, no owners of houſes, lands, &c. near ſaid roads, ſhall make paſſages thereto, without notice to ſupervifor,

A. D. 1789.

or their intention ſo to do, nor unleſs ſuch owners or occupiers ſhall make a drain of ſtones under every ſuch paſſage of the breadth of eighteen inches at the leaſt, and depth of two feet, every perſon or perſons ſo offending, ſhall forfeit the ſum of ten pounds.

unleſs ſuch owners make a drain of ſtones under every ſuch paſſage, as herein, penalty 10l.

CHAP. XXV.

An Act for continuing and amending certain Laws heretofore made concerning His Majeſty's Revenue, and for the more effectually preventing of Frauds therein.

Preamble.

IN order more effectually to prevent frauds in his Majeſty's revenue; be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That if any goods, wares, or merchandizes ſhall be ſeized for being entered in any other than the name of the true and real importer of ſuch goods, wares, or merchandizes, then and in ſuch caſe the proof that ſuch goods, wares, or merchandizes were entered in the name of the true and real importer thereof, ſhall lie on the owner or claimer of ſuch goods, wares, or merchandizes, and it ſhall not lie on the officer or officers who ſhall ſeize the ſame, to prove that ſuch goods, wares, or merchandizes, were entered in any other than the name of the true and real importer thereof: and whereas by an act paſſed in the twenty ſeventh year of the reign of his preſent Majeſty, entitled, *An act for the better collection of his Majeſty's revenue, and for the continuation and amendment of the ſeveral laws heretofore made for that purpoſe*, it is amongſt other things enacted, That from and after the paſſing of the ſaid act, in every caſe where two or more perſons ſhall claim any right to any reward, for or on account of any ſeizure, penalty, or forfeiture, which they may be entitled to by virtue of ſaid recited, or any other act then of force, or thereafter to be made, relating to his Majeſty's revenue in this kingdom, the commiſſioners of exciſe for the time being, or any three or more of them, or the collector or collectors, or ſub-commiſſioners, in their ſeveral diſtricts, who ſhall hear and determine upon ſuch ſeizures, ſhall and are empowered and required to hear the ſeveral claims and demands of ſuch perſons as may think themſelves entitled to any reward for or upon account of any information, diſcovery, or ſeizure, and to give and diſtribute the

Proof that goods were entered in name of real importer, to lie on claimer,

recital of 27 Geo. 3. c. 26. relative to claims made for rewards.

ſame

ſame in ſuch manner or proportions as may be juſt or lawful, which order or ſentence if made by the ſaid commiſſioners of exciſe, or the major part of them, ſhall be final and concluſive to the ſaid parties, any law or ſtatute to the contrary notwithſtanding.

Further recital of 27 Geo 3. c. 26. relative to appeals.

II. And whereas it is alſo by ſaid act enacted, That if ſuch order ſhall be made by any collector or collectors, or ſub-commiſſioners, in their ſeveral diſtricts, and if the perſon or perſons making ſuch claim or claims, ſhall think him or themſelves aggrieved or injured by ſuch order or ſentence of any ſuch collector or collectors, or ſub-commiſſioners, it ſhall and may be lawful for ſuch perſon or perſons to appeal from ſuch order or ſentence to the ſaid commiſſioners of exciſe, and the ſaid commiſſioners, or the major part of them, are hereby authorized and empowered to receive ſuch appeal or appeals, and to affirm, vary, or amend ſuch ſentence or order, in ſuch manner as may be juſt and lawful, which affirmance, variation, or amendment, made upon ſuch appeal by the ſaid chief commiſſioners, or the major part of them, ſhall be final and concluſive to the ſaid parties; any law or ſtatute to the contrary notwithſtanding.

Appeals to be made within one month after ſentence given.

III. And whereas no time is limited by ſaid recited act for bringing ſuch appeal or appeals: be it therefore enacted, That from and after the paſſing of this act, every ſuch perſon or perſons who ſhall think himſelf or themſelves aggrieved or injured by ſuch order or ſentence of any ſuch collector or collectors, or ſub-commiſſioners, ſhall make his or their appeal or appeals to the chief commiſſioners of his Majeſty's revenue, within the ſpace of one calendar month next after ſuch ſentence or order ſhall be given, and in default thereof, that no appeal or appeals ſhall be afterwards received.

Recital of 33 Geo. 2. c. 10 ſ. 93. relative to recognizances.

IV. And whereas by an act paſſed in the thirty-third year of the reign of his late Majeſty George the ſecond, entitled, *An act for better regulating the collection of his Majeſty's revenue, and for preventing of frauds therein, and for repealing an act made the laſt ſeſſion of parliament*, entitled, *An act for continuing and amending ſeveral laws heretofore made relating to his Majeſty's revenue, and for the more effectual preventing of frauds in his Majeſty's cuſtoms and exciſe, and the ſeveral acts and ſtatutes which are mentioned in the ſaid act, and continued thereby*, it is enacted, That from and after the twenty fourth day of June, one thouſand ſeven hundred and ſixty, it ſhall and may be lawful to and for the chief commiſſioners of his Majeſty's exciſe, or any three of them, and the collectors of his Majeſty's exciſe in their ſeveral diſtricts, from time

A. D. 1789. Chap. 25.

to time, to take recognizances from the perſons applying for the licenſes in the ſaid act mentioned, with one ſufficient ſurety, in the ſum of thirty pounds, with ſuch condition as in the ſaid act is mentioned.

Security to be given by bond inſtead of recognizance.

V. And whereas it is deemed expedient that the ſecurity required by the ſaid act to be given by recognizance, ſhould be no longer given by recognizance: be it enacted, That no perſon who ſhall apply for any licenſe to ſell by retail any beer, ale, wine, or ſtrong waters, ſhall be licenſed, unleſs ſuch perſon with one ſufficient ſurety enter into a bond to his Majeſty, his heirs and ſucceſſors, in the ſum of thirty pounds, with like condition as by the ſaid act is required with reſpect to the recognizances therein mentioned, and that the ſeveral collectors who ſhall grant ſuch licenſe, and take ſuch bond, ſhall have the ſame fees thereon as they are now by law entitled to on taking ſecurity by recognizance.

Spirits ſold at booths without licenſe, may be ſeized, with veſſels,

VI. And whereas booths, ſtalls, or ſtands, are frequently erected near roads, and in fields, and other places for the ſale of ſpiritous liquors, by perſons who are not licenſed to ſell the ſame by retail at ſuch places, to the great encouragement of drunkenneſs and diſorderly behaviour: be it enacted, That if any kind of ſpirits, or ſpiritous liquors, ſhall be ſold, or expoſed to ſale, at any booth, ſtall, or ſtand, and ſuch licenſe or licenſes, for retailing the ſame at ſuch place as is, or may be by law required, be not on demand of any magiſtrate, or peace officer, or officer of his Majeſty's revenue, produced, it ſhall and may be lawful for any ſuch magiſtrate, or peace officer, or officer of the revenue, to ſeize all ſuch ſpirits as ſhall be found at any ſuch booth, ſtall, or ſtand, and the veſſels containing the ſame, and ſuch magiſtrate, either upon his own view or upon proof to be made before him by one or more credible witneſs or witneſſes, that any ſuch ſpirits were ſo ſold, or expoſed to ſale as aforeſaid, and that ſuch licenſe as aforeſaid, was not on ſuch demand as aforeſaid produced, ſhall and may iſſue his warrant for ſelling ſuch ſpirits and veſſels, and the money to ariſe from ſuch ſale, after deducting the neceſſary expences of the ſeizure and ſale, ſhall be paid to ſuch perſon or perſons as ſhall proſecute for ſuch offence.

and magiſtrate may iſſue warrants for ſelling the ſame as herein.

Chief commiſſioners may grant licenſes for ſtills, if not leſs than 200 gallons, until 24th June, 1790.

VII. And be it enacted, That the chief commiſſioners of his Majeſty's revenue may, until the twenty fourth day of June, one thouſand ſeven hundred and ninety, grant licenſes for keeping any ſtill or ſtills, which ſhall be of a content not leſs than two hundred gallons each, any thing in any former act to the contrary notwithſtanding.

VIII. And

VIII. And be it further enacted, That from and after the firſt day of Auguſt, one thouſand ſeven hundred and eighty nine, every common or retailing brewer, who is, or ſhall be licenſed to brew ſtrong beer, in any place where brewers are permitted to brew both ſmall beer and ale, or ſtrong beer, ſhall be charged with, and pay exciſe duty for not leſs than five barrels of forty two gallons each, for every brewing of ſuch ſtrong beer or ale which he or ſhe ſhall brew.

After 1ſt of Aug. 1789, brewers of ſtrong beer to pay exciſe duty for not leſs than 5 barrels for every brewing.

IX. And be it enacted, That no retailer of ſpirits ſhall ſtore or keep his, her, or their ſpirits, in caſks or veſſels of the content of leſs than twenty gallons, and every ſuch retailer who ſhall ſtore or keep his, her, or their ſpirits in caſks of a leſs content, ſhall for every ſuch offence forfeit the ſum of five pounds.

Retailers not to ſtore ſpirits in veſſels leſs than 20 gallons, penalty 5l.

X. And be it further enacted, That it ſhall and may be lawful for the chief commiſſioners of the exciſe for the time being, or any three of them, to mitigate and abate any fine, penalty, or forfeiture, already ſet, impoſed, or adjudged, or to be ſet, impoſed, or adjudged by them, upon any information in the diſtrict of the exciſe office of Dublin, or by ſub-commiſſioners of exciſe, on any information in the exciſe offices of their reſpective diſtricts throughout this kingdom, againſt any perſon or perſons for any offence whatſoever, as to them ſhall ſeem meet, and as ſhall be according to equity and good conſcience.

Commiſſioners may mitigate fines as herein.

XI. Provided always, That in mitigating ſuch fine, penalty, or forfeiture, care be had that the informer or proſecutor be duly encouraged for his care, pains, and diſcovery, according to the nature and quality of the fraud had, uſed and diſcovered.

Informer to be encouraged.

XII. And be it further enacted, That all and every the fines, penalties, and forfeitures, inflicted by this act, or by the ſeveral acts of parliament hereby continued, or by any of them, other than and except as by this act, or by any of the ſaid acts of parliament ſo hereby mentioned, are otherwiſe provided for, ſhall and may be ſued for, recovered, and levied in ſuch manner and form, and by ſuch ways and means, and with ſuch powers and authorities as are preſcribed, directed, and appointed, in and by an act of parliament made in the fourteenth and fifteenth years of his late Majeſty Charles the ſecond, entitled, *An act for the ſettling of the exciſe or new impoſt upon his Majeſty, his heirs and ſucceſſors, according to the book of rates therein inſerted*, as fully and effectually to all intents, conſtructions, and purpoſes, as if the ſame were particularly mentioned and expreſſed, and re-enacted in this preſent act, with like remedy of appeal to and for the party

Fines, &c. recovered, as by 14 & 15 ch. 2. c. 8.

A. D. 1789.

or parties who ſhall think him, her, or themſelves aggrieved or injured, as in and by the ſaid act is provided.

28 Geo 3. c. 34 continued to 24th June, 1790, except as herein.

XIII. And be it enacted, That an act made in the twenty eighth year of his Majeſty's reign, entitled, *An act for more effectually preventing frauds againſt his Majeſty's revenue, and for continuing and amending the ſeveral acts of Parliament therein mentioned*, and all and ſingular the acts thereby continued, and every clauſe in the ſaid acts reſpectively contained, except ſuch parts thereof as are altered, repealed, or amended by this preſent act, or by any of the ſaid acts ſo continued, or by any act paſſed this ſeſſion of parliament, together with this act, ſhall continue to be in force until the twenty fourth day of June, one thouſand ſeven hundred and ninety, and from thence to the end of the then next ſeſſion of parliament, and no longer.

CHAP. XXVI.

An Act for the better enforcing the Payment of the Firſt Fruits, chargeable on the Clergy of this Kingdom.

Preamble.

WHEREAS the ſeveral laws relating to the firſt fruits, payable by the clergy of this kingdom, have been found ineffectual for enforcing a due compoſition and payment thereof, at the humble petition and deſire of the truſtees and commiſſioners of firſt fruits: be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by and with the authority of the ſame, That from and after the paſſing of this act, every perſon who ſhall be promoted to any benefice or eccleſiaſtical preferment whatſoever, within this kingdom, which by law is liable to, and chargeable with the payment of firſt fruits, ſhall, previous to the time of his inſtitution or collation to every ſuch benefice or eccleſiaſtical preferment, produce and deliver to the perſon from whom he ſhall receive ſuch inſtitution or collation, a conſtat from, and ſigned by the clerk of the firſt fruits of his Majeſty's court of exchequer in this kingdom, certifying, that upon ſearch made in the firſt fruits office aforeſaid, it appeareth that the perſon ſo intended to be inſtituted or collated, hath by himſelf, or ſome other ſurety or co-obligor on his behalf, compounded for, and executed bonds in the uſual manner, for the payment of the firſt fruits, chargeable againſt the ſaid benefice;

Perſons promoted to any benefice, &c. liable to the payment of firſt fruits ſhall, previous to time of inſtitution, produce a conſtat,

conſtat to be ſigned by clerk of firſt fruits, and to certify that ſuch perſon, or his ſurety, has executed bonds in the uſual manner for payment of firſt fruits,

and

and which ſaid conſtat ſhall alſo ſpecify the principal ſums ſecured by ſuch bonds reſpectively, and the clerk of the firſt fruits for the time being, ſhall be entitled to receive for every ſuch conſtat the ſum of ſix pence, and no more, as a fee for ſuch conſtat or certificate, over and above ſuch other uſual fees to which ſuch officer is by law entitled; and in caſe no ſuch conſtat ſhall be ſo produced, then it ſhall and may be lawful to and for the ordinary, or perſon giving ſuch inſtitution or collation, and they are hereby reſpectively required to take and receive, previous to every ſuch inſtitution or collation, from every perſon ſo applying for ſuch inſtitution or collation, his bond, payable to the archbiſhop or biſhop of the dioceſe, and his ſucceſſors, in which ſuch benefice or eccleſiaſtical preferment lies, of the penalty of thirty pounds, conditioned that if the obligor, his heirs, executors, or adminiſtrators, ſhall, before he receives induction, or the actual poſſeſſion of ſuch benefice and promotion, compound with the clerk of the firſt fruits for the time being, by entering into bonds as uſual at his ſaid office; and alſo if ſuch obligor ſhall, after ſuch compoſition made, well and truly pay to ſuch clerk the ſums which ſhall become due on ſuch bonds, that then, and in ſuch caſe, ſuch bond ſo entered into to the archbiſhop or biſhop ſhall be void; and if ſuch conſtat or certificate as aforeſaid, ſhall be produced previous to inſtitution or collation to the perſon who is to give the ſame, then ſuch perſon who is to give ſuch inſtitution and collation ſhall previous thereto take a bond to the archbiſhop or biſhop, and his ſucceſſors, from the perſon ſo to be inſtituted and collated, in treble the ſum which by ſuch conſtat ſhall appear to be the amount of the firſt fruits payable by ſuch bonds, with a condition that if the obligor ſhall well and truly pay to the clerk of the firſt fruits for the time being, ſuch ſum and ſums which ſhall become due on ſuch compoſition bond or bonds, that then ſuch bonds ſo paſſed to the archbiſhop or biſhop ſhall be void.

conſtat to ſpecify the principal ſums ſecured by ſuch bonds,

ſix pence fee to be paid for conſtat above other fees,

if conſtat be not produced, the ordinary, or perſon giving inſtitution are reſpectively to take a bond for 30l. payable to archbiſhop or biſhop of the dioceſe,

conditioned that if obligor, his heirs, &c. ſhall compound by bond or pay ſums due by ſuch bonds to clerk of firſt fruits, that then the bond with archbiſhop, &c. ſhall be void,

if conſtat be produced previous to inſtitution a bond to be taken to archbiſhop, &c. in treble the amount of firſt fruits,

if ſums due be paid, compoſition bond void.

II. And be it further enacted by the authority aforeſaid, That every ſuch bond ſhall be good and valid, and capable of being put in ſuit in the names of the ſucceſſors of ſuch archbiſhops and biſhops, and that the archbiſhops and biſhops in this kingdom ſhall, when they make the returns of promotions in their reſpective dioceſes, ſpecify therein the ſeveral bonds ſo by them taken, and alſo tranſmit all ſuch bonds then in their cuſtody to the clerk of the firſt fruits, who is hereby enabled, if he ſhall think fit, to put the ſame in ſuit at the expence of the ſaid truſtees and commiſſioners of firſt fruits, and for their benefit, in the names of the archbiſhops or biſhops reſpectively, and their reſpective ſucceſſors.

Bond may be put in ſuit in name of the ſucceſſors of archbiſhops, &c. archbiſhops, &c. to make return of bonds taken, and tranſmit bonds to clerk of firſt fruits who may put the ſame in ſuit at expence of commiſſioners in name of archbiſhop.

A. D. 1789. Chap. 26.

III. And in order the better to enforce a due return, by the ſeveral ſheriffs of this kingdom, of ſuch proceſs or execution as ſhall be iſſued forth, directed, and delivered to them, and every or any of them, from the firſt fruits office of his Majeſty's court of exchequer in this kingdom: and alſo for the better enforcing the due accounting for, and payment, and return, by the ſaid ſeveral ſheriffs, of all ſuch ſum and ſums of money as have been, or ſhall hereafter be levied by them, or any of them, in virtue of any ſuch proceſs or execution ſo iſſued forth and delivered from the ſaid firſt fruits office; be it enacted by the authority aforeſaid, That from and after the paſſing of this act, any ſheriff, or ſub-ſheriff, who ſhall neglect or refuſe to make due return into the ſaid firſt fruits office, of all and every ſuch proceſs or execution as ſhall have been iſſued forth, directed, and delivered to him or them within twenty one days after the expiration of the return day thereof, or who hath received, or levied, or ſhall receive, or levy any ſum, or ſums of money, by virtue of his office, upon, and under ſuch proceſs or execution ſo to him iſſued, directed, and delivered out of the ſaid firſt fruits office as aforeſaid, and hath withheld, or ſhall withhold, or neglect and refuſe to pay over the ſame, or any part thereof, to the ſaid clerk of the firſt fruits, for the ſpace of one calendar month after the expiration of the return day, mentioned in ſuch proceſs or execution, without ſhewing reaſonable cauſe as aforeſaid, for ſuch neglect, refuſal, and detention, that then and from thenceforth ſuch ſheriff, or ſub-ſheriff, ſo neglecting or omitting to make ſuch return as aforeſaid, or withholding of money, by him levied under ſuch proceſs, ſhall be chargeable with, and be accordingly ordered by the ſaid court of exchequer, unleſs good cauſe ſhall be ſhewn to the contrary, to pay over to ſuch clerk of the firſt fruits, the full amount of ſuch ſum and ſums of money as ſhall be mentioned in the proceſs, or ſchedule to ſuch proceſs annexed, in caſe of ſuch his neglect to make ſuch return as aforeſaid, and alſo in caſe of ſuch neglect as aforeſaid in payment of money received, ſuch ſheriff, or ſub-ſheriff, ſhall be ordered to pay intereſt upon, and for ſuch ſum and ſums of money as in virtue thereof he ſhall have levied and withheld, or detained as aforeſaid, at the rate of ten pounds by the hundred, and in each of ſaid caſes treble coſts out of pocket for ſuch application againſt ſuch ſheriff, or ſub-ſheriff, the ſame to be awarded and ordered upon ſuch complaint being made and ſubſtantiated in his Majeſty's court of exchequer in this kingdom.

Sheriff refuſing to make return of proceſs or neglecting to do ſo,

or if he hath levied, &c. any money under proceſs,

and hath withheld or refuſed to pay the ſame for one month without cauſe for ſuch neglect,

or omitting to make return or withholding money by him levied,

ſhall be ordered by court of exchequer to pay to the clerk of the firſt fruits the money mentioned in proceſs,

with 10 per cent. intereſt, and treble coſts.

IV. And

IV. And be it enacted by the authority aforeſaid, That a quietus obtained, or to be obtained out of the ſaid court of exchequer, by any ſheriff who did not or ſhall not produce to the ſaid court a conſtat from the clerk of the firſt fruits, of no charge in his office againſt ſuch ſheriff, ſhall not be allowed as any bar or impediment to the clerk of the firſt fruits from ſuing ſuch theriff in the ſaid court of exchequer, in virtue of this act, in ſuch manner as he might have ſued if the ſaid ſheriff had not obtained ſuch quietus.

A quietus obtained out of court of exchequer by any ſheriff, not producing a conſtat from clerk of firſt fruits, of no charge againſt him, no bar to ſaid clerk to ſue ſuch ſheriff.

V. And for the further and more effectual enforcing and expediting the payment of the ſaid firſt fruits: be it enacted by the authority aforeſaid, That the ſeveral archbiſhops and biſhops of this kingdom, ſhall from the paſſing of this act, on the firſt day of Michaelmas term, and firſt day of Eaſter term in every year, or at fartheſt in thirty one days after, whether any writ out of the ſaid court of exchequer for that purpoſe ſhall be ſerved on, or ſent to them, or not make returns to the ſaid clerk of the firſt fruits office of his Majeſty's court of exchequer, in like manner as heretofore uſual, of all, how many, and what deans, archdeacons, provoſts, prebendaries, rectors, and vicars, or others have been admitted, inſtituted, collated, or inducted to dignities, benefices, offices, or promotions ſpiritual, and by what names and ſurnames they were ſo admitted, inſtituted, collated, or inducted, and each of them were ſingly and ſeparately called and known by, together with the day and year of the inſtitution or collation of each of them, and in what county and counties, within their reſpective dioceſe or dioceſes and juriſdictions, ſuch deaneries, archdeaconries, provoſtſhips, prebends, rectories and vicarages, or other dignities, benefices, offices, or promotions ſpiritual, be and are ſituated to the dates of the ſaid reſpective returns, and alſo of all ſuch bonds as aforeſaid, ſo by them taken from perſons ſuing for inſtitution or collation, ſpecifying the ſame to the dates of ſaid reſpective returns, and at the ſame time tranſmit to the ſaid clerk of the firſt fruits, all ſuch bonds ſo by them taken to the ſaid dates, and that in default of ſuch returns, ſuch defaulters ſhall be conſidered by the ſaid court of exchequer, in the ſame light as if writs had iſſued out of the ſaid court, and that they had been duly ſerved therewith for the ſeveral purpoſes aforeſaid, and that ſuch defaulters had refuſed or neglected to pay any obedience thereto.

Archbiſhops and biſhops ſhall on firſt day of Michaelmas and Eaſter terms, or 31 days after, whether writ ſerved on them or not, make returns to clerk of firſt fruits of the exchequer, in uſual manner of what deans, &c. have been admitted, and by what names and ſurnames, with the day and year of the inſtitution, and in what county within their dioceſe, ſuch deaneries, &c. are ſituated, the dates of ſaid returns, and alſo of all bonds by them taken from perſons ſuing for inſtitutions, and tranſmit to clerk of firſt fruits all ſuch bonds, in default of ſuch returns, defaulters to be conſidered in ſame light as if writs had iſſued out of exchequer.

VI. Provided always nevertheleſs, That nothing herein contained ſhall extend, or be conſtrued to extend, to impeach, defeat, invalidate, or make void all or any of the other and former ways or means by laws heretofore eſtabliſhed, for recovering and enforcing

Not to extend to impeach former ways and means for inforcing the payment of firſt fruits.

A. D. 1789. forcing the due compoſition and payment of the firſt fruits aforeſaid.

CHAP. XXVII.

An Act for the better providing for the Repairs of Churches, and the Reſidence of the Clergy.

Preamble.

WHEREAS applotments of pariſh ceſſes for the repair of pariſh churches, chapels, and other neceſſary charges belonging to ſuch churches and chapels within this kingdom, are required to be ſubſcribed by the miniſter, church-wardens, and three of the proteſtant pariſhioners: and whereas the ſaid church-wardens frequently omit, neglect, or refuſe to ſign the ſame, whereby the ſaid ceſſes cannot be levied, nor the ſaid church-wardens ſued for not levying the ſame, and thereby churches frequently fall into decay: be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That every applotment which ſhall be ſigned by the miniſter or curate of the pariſh, and three proteſtant pariſhioners at leaſt, ſhall be good and valid in law, to all intents and purpoſes whatſoever, although the church-wardens ſhall not have ſigned the ſame, and that the ſaid church-wardens ſhall be bound to levy the money applotted, though the applotment ſhould not be ſigned by them, or either of them, in like manner as if the ſaid applotment had been ſigned by them, and ſhall be liable to the ſame penalties for neglecting or refuſing to levy the ſame, as if ſaid applotment had been ſigned by them.

Church-wardens frequently omit to ſign applotment for repairs of churches, applotments ſigned by the miniſter or curate, and three proteſtant pariſhioners deemed good, tho' church wardens do not ſign the ſame, church-wardens bound to levy money according to ſuch applotment, and liable to ſame penalties as if they ſigned the ſame.

II. And whereas doubts have ariſen whether the act of the twenty firſt and twenty ſecond years of his preſent Majeſty's reign, entitled, *An act to oblige church-wardens to account purſuant to an act for the better keeping churches in repair, and to make the cathedral church of Ferns the pariſh church of the pariſh of Ferns*, doth apply to ſuch church-warden or church-wardens, as is, are, or ſhall be appointed by the ordinary of the dioceſe, in purſuance of the canons of the church of Ireland; be it enacted by the authority aforeſaid, That every clauſe, matter, and thing in the ſaid recited act contained, do and ſhall apply to ſuch church-warden and church-wardens in like manner as they do to church-wardens duly choſen in veſtry.

21 & 22 G. 3. c. 52. declared to extend to church-wardens appointed by the ordinary in manner as they do to church wardens choſen in veſtry.

III. And

III. And whereas it frequently happens that there are no glebes in parishes or unions, whereon glebe-houses might and ought to be built for the residence of the incumbents thereof: and whereas in many instances there are glebes in parishes contiguous thereto, or within a small distance thereof, which can be well spared, and which would constitute convenient glebes for the said parishes wherein there are none; be it enacted by the authority aforesaid, That in all such cases the glebe or glebes of any parish, or any part of such glebe or glebes may be annexed for ever to a contiguous parish or union, or to a parish or union, at a small distance from the parish in which the same lie, with the consent and approbation of the archbishop of the province, and the bishop of the diocese, certified under their hands and seals, and with the consent of the respective patrons and incumbents, certified in like manner under their hands and seals, and attested by two or more credible witnesses, and that such rent shall be paid for the said glebe or glebes, or parts of glebes, by the incumbent of the parish or union to which the same shall be annexed and united, and his successors, as shall be appointed by the bishop of the diocese, with the consent of the respective patrons and incumbrances, signified under their hands and seals.

No glebes in many parishes whereon glebe houses ought to be built,

glebes of one parish may be annexed for ever to a contiguous parish,

with consent of the archbishop of the province, and bishop of the diocese, with consent of patrons, under their hands and seals, &c.

such rent shall be paid for said glebes by incumbent of the parish to which its united, as the bishop of diocese and patron shall appoint.

IV. And be it further enacted, That all unions of glebes, or parts of glebes, which shall hereafter be made as aforesaid, by virtue of this act, and shall be annexed and united to other parishes or unions, for the purpose of erecting glebe-houses thereon, shall be good, firm, and valid in law, and that the said glebes, or such part thereof, as shall be so annexed and united, shall be always deemed and taken to be the glebe or glebes of the parish or union to which the same shall be so annexed and united, to all intents and purposes whatsoever; and that the incumbents of the parishes or unions to which the same shall be so annexed and united, and their successors shall hold and enjoy the same, in as full and ample manner, to all intents and purposes, as if such portions of glebes had been always holden and enjoyed, as the glebes belonging to said parishes or unions, any law or usage to the contrary notwithstanding.

Such union shall be good in law,

incumbents of such parishes to which glebes are annexed to hold the same in as full a manner as if all such glebes had always belonged to such parishes.

V. And be it further enacted, That all proceedings relative to the union and division of glebes, as hereby authorized, shall be registered in the office of the register of the diocese, in which the said glebes shall happen to lie, and shall be entitled to receive the sum of two shillings and six pence for the registry of each instrument.

Proceedings relative to union and division of glebes to be registered in office of the register of the diocese,

2s. 6d. to be paid for such registry.

CHAP. XXVIII.

An Act to amend an Act paſſed in the Twenty-ſeventh Year of His Majeſty's Reign, entitled, *An Act for the better Collection of His Majeſty's Revenue ariſing from Forfeited Recognizances, and to extend the Proviſions thereof.*

Preamble.

WHEREAS by an act paſſed in this kingdom in the twenty ſeventh year of his Majeſty's reign, for the more effectually collecting his Majeſty's revenue ariſing from recognizances forfeited by perſons bound for the proſecution or appearance of perſons charged with criminal offences, or for keeping the peace,

Recital of 27 Geo. 3. c. 32.

it is enacted, That it ſhould be lawful for the lord lieutenant, or other chief governor or governors of this kingdom for the time being, from time to time, to nominate and appoint in each county at large, county of a city, or county of a town in this kingdom, a proper perſon to collect and levy within ſuch county, county of a city, or county of a town for which he ſhould be ſo appointed, all recognizances forfeited by perſons reſiding, or having goods or lands within the ſame reſpectively, and who were bound by ſuch recognizances for the appearance or proſecution of perſons charged with criminal offences, or for keeping the peace; and that every ſuch perſon ſhould be called collector of forfeited recognizances within the county, county of a city, or county of a town, for which he ſhould be ſo appointed: and whereas it will tend to the furtherance of juſtice, and to the improvement of his Majeſty's caſual revenue, if the fines herein after mentioned be levied by ſuch collectors, and the mode of iſſuing and returning the green wax proceſs be altered: be it therefore enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That the ſeveral clerks of the crown and peace throughout this kingdom ſhall, in the eſtreats which in, and by the ſaid recited act they are directed to return and file in his Majeſty's court of exchequer, to be kept in the office of the comptroller of the pipe, comprize all fines which ſhall be impoſed at every aſſizes, commiſſioner of oyer and terminer, and general gaol delivery, and ſeſſions of the peace reſpectively, on juſtices of the peace, ſheriffs, perſons ſummoned on juries, coroners, ſeneſchals, high, chief, petty, and ſub-conſtables,

clerks of the crown and peace ſhall comprize in the eſtreats, all fines impoſed as herein,

ſtables, bailiffs and overſeers appointed by preſentments for overſeeing public works, for neglects, or omiſſions of their reſpective duties, and alſo on all perſons for contempts in the face of the court, who ſhall not be committed for the ſame, ſave only, and except ſuch fines and amerciaments as ſhall be impoſed at ſuch aſſizes, commiſſions of oyer and terminer, and general gaol delivery, and ſeſſions of the peace in any county of a city, and county of a town, to which the corporation of ſuch county of a city, or county of a town is entitled, in right of the charter or charters thereof.

except ſuch fines as are the right of corporations.

II. And be it enacted, That the ſeveral clerks of niſi prius throughout this kingdom ſhall, on the firſt day of every Eaſter and Michaelmas term, return into the court of exchequer, to be kept in the ſaid office of the comptroller of the pipe, eſtreats of all fines which ſhall have been impoſed at the ſeveral ſittings of niſi prius, held in, and for the city and county of Dublin, and at every aſſizes, upon perſons ſummoned on juries, ſave as aforeſaid.

Clerks of niſi prius to return fines impoſed at ſittings of niſi prius, except as aforeſaid to comptroller of the pipe.

III. And be it enacted, That the comptroller of the pipe ſhall thereupon iſſue the ſecond ſummons of the pipe for the levying of all ſums of money contained in ſuch eſtreats, ſave as aforeſaid, out of the goods, bodies and lands of the reſpective debtors, named in ſuch proceſs, and ſuch proceſs ſhall be directed to the ſeveral collectors of counties, counties of cities, and counties of towns reſpectively, in which the ſeveral debtors appear reſpectively to reſide.

Comptroller of the pipe thereupon to iſſue ſecond ſummons.

proceſs how directed.

IV. And be it enacted, That ſuch proceſs ſhall be iſſued by the comptroller of the pipe within ten days after the end of every Hilary and Trinity terms, and ſhall be returnable reſpectively on the firſt return day of the next following Hilary and Trinity terms, that is to ſay, ſuch proceſs as ſhall be iſſued after every Hilary term, ſhall be returnable on the firſt return day of the enſuing Hilary term; and ſuch proceſs as ſhall be iſſued after every Trinity term ſhall be returnable on the firſt return day of the enſuing Trinity term, any thing in the ſaid recited act to the contrary notwithſtanding; and ſuch proceſs ſhall and may, from time to time, be renewed and iſſued as often as occaſion ſhall require, and ſhall be delivered to the collectors reſpectively, within the times, and in the manner as directed, and preſcribed in, and by the ſaid recited act.

When to be iſſued,

when returnable,

proceſs may be renewed and iſſued as herein.

V. And be it enacted, That the ſaid ſeveral collectors ſhall have the ſame powers to levy the fines to be compriſed in ſuch proceſs, and to commit to the cuſtody of ſheriffs the bodies of ſuch perſons

Collectors to have ſame powers of committal, &c as by 27 Geo 3.c.32. is

A. D. 1789. Chap. 28.

sons as shall be arrested for such fines as are already granted to them by the said recited act, with respect to forfeited recognizances, and with the like restrictions, and every sheriff to whose custody any person shall be so committed for such fines, shall be answerable in the same manner as is specified in the said recited act, with respect to persons committed to them for recognizances forfeited.

granted in respect of forfeited recognizances,

sheriff answerable for persons committed as by 27 Geo. 3. c. 32.

VI. And be it enacted, That every such collector to whom such process shall be delivered, shall make return thereon, and account for the fines to be comprized therein, in like manner and subject to the like penalties, as is prescribed in the said recited act, in respect of forfeited recognizances; and the clerk of the pipe shall comprize in the debit of every such collector, the amount of the several fines levied by him, and shall allow every such collector the same poundage on such sums, as shall be actually levied by him in respect of such fines, and on such sums, as any person or persons shall have been committed by such collector, to any sheriff or sheriffs, as by the said recited act is directed, in respect to recognizances forfeited; and every such collector shall pay the amount of such money as shall be comprized in such debit, in the same manner, and at the same times as are prescribed by the said recited act.

Collector to account for fines, as by 27 Geo. 3. c. 32.

clerk of the pipe to comprize in debit of collector, the amount of fines, and allow similar poundage, as by 27 Geo. 3. c. 32.

collector to pay amount of debit, as by 27 Geo. 3. c. 32.

VII. And be it enacted, That the several sums nihiled by such return, shall be transmitted to the second remembrancer of the said court of exchequer, who shall issue the usual process of his office to the sheriff of each county, county of a city, and county of a town, for levying the amount of every sum so nihiled as aforesaid, in the same manner as such process was issued before passing the said recited act, which process shall be returnable on the first return day of the next following Hilary term, and shall and may be renewed and issued, as often as occasion shall require, and every such sheriff shall make return thereof, on passing his accounts in the court of exchequer, according to the usual course of passing sheriffs accounts on the process of the green wax.

Sums nihiled to be transmitted to second remembrancer of court of exchequer,

who shall issue process, as herein,

process when returnable,

process may be renewed,

sheriff to make return, as herein.

VIII. And be it enacted, That the clerk of the pipe in making out a debit of the money with which any sheriff shall be chargeable on the said process, to be issued in pursuance of this act, shall allow to every such sheriff the sum of two shillings and six-pence, on every twenty shillings which shall have been actually levied by him; and also the sum of one shilling on every twenty shillings for which any person or persons shall be returned by such sheriff to be in his custody.

2s. 6d. allowed to sheriff, on every 20s. which shall have been levied by him,

1s. for every 20s. for which any person is returned in custody.

IX. And be it enacted, That the judges of assize on their circuits, shall have power by warrant under their hands, to discharge any

Judges to have power by warrant, of

any perſon committed by the collectors and ſheriffs reſpectively, for fines or forfeited recognizances, if ſuch judges ſhall, upon examining in a ſummary manner into the circumſtances of the caſe, think ſuch perſons proper objects of compaſſion, either by reaſon of their poverty, or ſome favourable circumſtances appearing therein, which warrant, upon being filed with the clerk of the pipe, ſhall be an acquittance to the ſheriff or collector for the ſum for which the perſon diſcharged thereby was in cuſtody.

diſcharging perſons committed,

warrant filed, ſhall be an acquittance to ſheriff.

X. And be it enacted, That no collector or other perſon, employed in levying or collecting any the ſaid debts, or ſums of money, ſhall take, aſk or receive any fee, gratuity, or reward whatſoever, of the perſon or perſons liable to pay the ſame, or of any other perſon for, or upon pretence of ſuch levying or collecting; and in caſe any collector ſhall nihil, or not duly anſwer to the crown, any debt, or ſum of money which ſhall have been levied, collected, or received by ſuch collector, ſuch collector for every ſuch offence ſhall forfeit treble damages to the party aggrieved, and double the ſum nihiled, and not duly anſwered as aforeſaid, to his Majeſty, his heirs and ſucceſſors, which ſaid damages and penalty ſhall be ordered, decreed and given by the court of exchequer, on complaint and proof of ſuch abuſe as aforeſaid, made and exhibited before the barons of the ſaid court, in ſuch ſummary way and method, as to them ſhall ſeem meet; and in caſe any collector or other perſon ſhall preſume to demand, take, or receive any ſum or ſums of money whatſoever, be the ſame more or leſs, of any perſon whomſoever, from whom any debt or ſum of money is, or ſhall be due, or payable to the crown by proceſs, out of the court of exchequer, for, or in reſpect, or upon pretence of executing the ſaid proceſs, or for, or in reſpect, or upon pretence of fees due to them, or any of them, for collecting or receiving the ſame; or if any collector or other perſon aforeſaid, ſhall demand, take, or receive any ſum or ſums of money whatſoever, for not levying, or forbearing to levy, any debts or ſums of money which are, or ſhall be due to his Majeſty, his heirs and ſucceſſors, and written out to them, or any of them, by the proceſs aforeſaid, in all and every ſuch caſe, every perſon ſo offending, and being thereof lawfully convicted, ſhall be adjudged, deemed, and taken to be guilty of extortion; and every ſuch perſon being thereof lawfully convicted, ſhall forfeit for every ſuch offence treble damages and coſts, to the party aggrieved, and double the ſum ſo extorted, all which damages, coſts, and penalties ſhall be ordered, decreed, and given by the barons of the court of exchequer, upon complaint and proof of ſuch extortion, made and exhibited before them

No fee to collector,

collector who ſhall nihil or not account for money received, ſhall forfeit treble damages, and double the ſum nihiled,

penalty ordered on complaint, as herein,

collector demanding fee,

or taking money for not levying debts, guilty of extortion,

penalty treble damages and coſts, and double the ſum extorted,

on complaint, decreed as herein,

A. D. 1789. Chap. 28.

them in such summary way and method as to them shall seem meet, provided such conviction be had and made within two years after such offence committed, and not otherwise.

conviction to be made in two years after offence.

XI. And be it enacted, That whatever orders and decrees shall be made by the barons of the exchequer for costs, damages, and penalties in the cases aforementioned, or any of them, in such summary way and method as herein before directed and prescribed, shall have the same effect and force to all intents and purposes as any other order or decree of the same court; and the said costs, damages, and penalties shall be raised and levied by such process, ways, and methods as are used in the said court to enforce a compliance with any other orders or decrees of the same court.

Costs and damages, &c. how levied.

In case of action as herein, defendant may plead the general issue,

XII. And be it enacted, That if any action upon the case, trespass, battery, or false imprisonment shall be brought against any such collector as aforesaid, or any other person or persons who in his aid or assistance, or by his commandment shall do any thing touching his aforesaid office, or for or concerning any matter, cause, or thing by them, or any of them, done by reason thereof, it shall be lawful for the defendant or defendants in every such action, to plead thereunto the general issue of not guilty, and to give the special matter in evidence to the jury who shall try the same; and if upon such trial a verdict shall be had for such defendant or defendants, or if the defendant or defendants shall have judgment upon demurrer, or if the plaintiff or plaintiffs therein shall be nonsuited, or suffer any discontinuance thereof, that in every such case the defendant or defendants shall have his or their double costs, which he or they shall have sustained by reason of such action or suit, for which the said defendant or defendants shall have like remedy as in other cases where costs by law are given to the defendant.

in case of non-suit, &c. defendant to have double costs.

XIII. And be it enacted, That clerks of the crown and clerks of the peace, to whom it belongs to make returns of estreats into the exchequer, may, in the place of the oath prescribed by the said act of the twenty seventh year of his present Majesty, take and subscribe the oath following, that is to say,

Oath to be used by clerks making returns of estreats, instead of that in 27 G. 3. c. 32.

I ..... do swear, that these estreats now by me subscribed, are truly and carefully made up and examined, and that all fines, issues, and amerciaments, recognizances and forfeitures, which were set, lost, imposed, or forfeited, and in right and due course of law ought to be estreated in the court of exchequer, are, to the best of my knowledge, understanding, and belief, therein contained; and that in the same estreats are also contained and expressed all

ſuch fines as have been paid into the court, from which the ſaid eſtreats have been made, without any fraudulent or wilful diſcharge, omiſſion, miſnomer, or defect whatſoever, and that I will not eraſe or alter, or cauſe or conſent to be eraſed or altered theſe eſtreats, or any part thereof. A. D. 1789.

Which ſaid oath a commiſſioner for taking affidavits in the ſaid court of exchequer is hereby empowered to adminiſter, from time to time, in the preſence of two juſtices of the peace for the county or place where ſuch oath ſhall be taken, and the ſaid commiſſioner and juſtices ſhall ſubſcribe the ſaid oath, and the ſaid clerk of the crown or clerk of the peace ſhall, in the preſence of the ſaid commiſſioner and juſtices, carefully ſeal up the ſaid eſtreats in a paper cover, and ſhall affix his ſeal thereto, and the ſaid commiſſioner and juſtices ſhall alſo affix their ſeals thereto, and the ſaid clerk of the crown or clerk of the peace ſhall cauſe the ſaid eſtreats ſo ſealed up, to be carefully delivered into the ſaid court of exchequer.

Commiſſioner for taking affidavits in court of exchequer to adminiſter ſaid oath, as herein, commiſſioner and juſtices, to ſubſcribe ſaid oath, clerk of the peace to ſeal up the ſaid eſtreats, as herein, and deliver them into court of exchequer.

XIV. And be it enacted, That the ſaid eſtreats ſhall not be received in the ſaid court of exchequer, unleſs at the time of delivering the ſame in the ſaid court, oath ſhall be made therein by the perſon who ſhall have received the ſame from the ſaid clerk of the crown or clerk of the peace, for the purpoſe of delivering the ſame into ſaid court, that the eſtreats, or any of them, have not been opened or altered ſince the ſame were ſo received for the purpoſe aforeſaid.

Oath to be made that eſtreats have not been opened or altered ſince received.

CHAP. XXIX.

An Act to continue the Effect of an Act, entitled, *An Act for the further Amendment of the Law relative to the Regiſtering of Freeholders.*

WHEREAS it is expedient that the effect of an act which paſſed in this kingdom in the laſt ſeſſion of Parliament, entitled, *An Act for the further amendment of the law relative to the regiſtering of freeholders*, ſhould be continued for a limited time: be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That no perſon whoſe freehold is of

Preamble. 28 G. 3. c. 33.

Freeholders of 10l. per annum, not regiſtered before the paſ-

A. D. 1789.

of the clear yearly value of ten pounds, and who ſhall not have regiſtered the ſame, previous to the paſſing of this act, in manner preſcribed by the laws now in force reſpecting the ſame, ſhall be precluded from voting at any election for a member or members to ſerve in Parliament, which ſhall be held before the twenty fifth day of March, one thouſand ſeven hundred and ninety, on account of his not having regiſtered the ſame.

ſing of this act not excluding from voting before the 25 March, 1790.

II. And be it enacted, That whenever the freeholder's oath ſhall be adminiſtered to any ſuch perſon offering his vote at any election for a member or members to ſerve in parliament, to be held before the ſaid twenty fifth day of March, one thouſand ſeven hundred and ninety, it ſhall not be neceſſary for ſuch perſons to inſert in the ſaid oath the words, one hundred pounds, in the place of the words, ten pounds; any law to the contrary notwithſtanding.

Before 25 March 1790, not neceſſary to inſert the words one hundred pounds in place of ten pounds.

CHAP. XXX.

An Act for preventing the Commiſſion of Waſte on the ſeveral Commons in this Kingdom.

Preamble.

FOR preventing the commiſſion of waſte on the ſeveral commons in this kingdom, be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That if any perſon ſhall, from and after the paſſing of this act, ſkin or otherwiſe deſtroy the ſurface of any ſuch common, or any part thereof, every perſon ſo offending ſhall, for every ſuch offence, forfeit the ſum of five pounds.

Penalty 5l. on ſkinning or deſtroying the ſurface of common.

II. And be it enacted, That it ſhall and may be lawful to and for any juſtice of the peace in any county in which ſuch offence ſhall be committed, upon complaint made to him, to ſummon any perſon or perſons againſt whom ſuch complaint ſhall be made, to appear before him; and if any ſuch perſon or perſons, after notice given to him or them to appear as aforeſaid, ſhall be convicted before ſuch juſtice of the peace of any ſuch offence, by the oath of one or more credible witneſs, every ſuch perſon ſhall forfeit the ſum of five pounds for every ſuch offence, to be levied by diſtreſs and ſale of the goods of every ſuch perſon ſo convicted, ſuch diſtreſs and ſale to be made by warrant of the juſtice before whom ſuch

Juſtice of the peace may ſummon perſons on complaint being made,

if convicted by oath of one credible witneſs, 5l. penalty, to be levied by ſale of offender's goods, by warrant of juſtice,

A. D. 1789.

such person shall have been convicted; and if a sufficient distress shall not be found to answer such penalty, then, and in that case, such justice shall commit every such person who shall have been so convicted to the common gaol of the county in which such person shall have been so convicted, for any time not less than one calendar month, nor more than three calendar months.

if no distress offender committed to gaol for one month, and not more than three.

III. And be it enacted, That every such penalty, when it shall be levied, shall be paid, one moiety to the person who shall make such complaint, the other moiety to the poor of the parish.

One moiety of penalty to informer, other moiety to poor of the parish.

IV. Provided always, and be it enacted, That nothing herein contained shall extend, or be construed to extend to prohibit the cutting and carrying away the surface of heathy, mountainous, or moory ground, which has been heretofore used as fuel.

Not to prohibit the carrying away the surface of heathy ground, &c. which has been used as fuel.

V. And be it enacted, That from and after the passing of this act, it shall not be lawful for any person to drive or suffer pigs to graze on any common, unless such pigs shall have rings or staples in their noses, sufficient to prevent them from rooting up or destroying the surface of such common; and if any pig or pigs shall be found on any such common without such ring or staple as aforesaid, it shall and may be lawful for any person to seize and impound such pig or pigs in the pound next adjoining to such common, until the owner or proprietor of such pig or pigs shall pay five shillings for every pig so impounded, to the person or persons who shall have so seized and impounded such pig or pigs.

Pigs not to be suffered to graze on commons without rings in their noses, pigs without rings on such common may be impounded until owner shall pay 5s.

CHAP. XXXI.

An Act for the more effectual Support of the Linen Manufacture in the several Counties bordering on Loughneagh, by making a Communication between the said Lough, and the Collieries at Drumglass in the County of Tyrone.

WHEREAS by an act passed in this kingdom in the twenty-sixth year of his present Majesty, entitled, *An act for continuing the encouragement given by former acts of parliament for promoting and carrying on inland navigations in this kingdom*, several duties were granted for the space of twenty one years, from the twenty fifth of March, one thousand seven hundred and eighty six, to be applied in such manner as should be thereafter directed by parliament: and whereas the inland navigation which has been made from Loughneagh towards the collieries at Drumglass in the county

Preamble. 26. G. 3. c. 38.

Inland navigation from Lough-Neagh to Drumglass

A. D. 1789. Chap. 31.

county of Tyrone, cannot be carried forward to Drumglaſs, without a very great expence, and a communication can be made at a ſmall expence from the head of the ſaid navigation to the collieries, by a track way, or waggon way, which would anſwer all the purpoſes of a navigation, by giving a cheap, ſufficient, and ready conveyance for the coals; be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent parliament aſſembled, and by the authority of the ſame, That ſo ſoon as the ſeveral debentures which have been iſſued at his Majeſty's treaſury, payable out of the ſaid duties, ſhall be diſcharged and paid off, together with all intereſt due thereon, there ſhall be paid by the vice-treaſurer or vice-treaſurers, his or their deputy or deputies, out of the firſt produce of ſaid duties, unto John Staples and James Caulfield, eſquires, the ſum of two thouſand pounds, without any further or other warrant to be had, ſued for, or obtained in that behalf, to be by them applied in making a track way or waggon way from the ſaid collieries to the ſaid navigation.

colliery, declared very expenſive, communication may be made at a ſmall expence, when debentures and intereſt thereon payable out of duties for inland navigation, ſhall be paid off,

2000l ſhall be paid by vice treaſurer out of firſt duties to John Staples and James Caulfield, eſquires,

to make a track way from Drumglaſs colliery to ſaid navigation.

II. Provided always, That before ſaid ſum of two thouſand pounds be paid, the ſaid John Staples and James Caulfield ſhall enter into a recognizance before the barons of his Majeſty's court of exchequer, in the penalty of four thouſand pounds, that they the ſaid John Staples or James Caulfield ſhall within two years from the date thereof, compleat a good and ſufficient track way or waggon way from the ſaid collieries to the ſaid navigation.

Who are to enter into a recognizance of 4000l. to complete a track-way in 2 years.

III. Provided always, and be it further enacted, That all and every perſon or perſons who ſhall work any colliery in the barony of Dungannon, ſhall have full liberty for themſelves, and all perſons bringing coals from their collieries to convey the ſame along the ſaid track way or waggon way in carriages, ſimilar to thoſe which ſhall from time to time be made uſe of by the ſaid John Staples and James Caulfield, and their heirs or aſſigns, for conveying their coals thereon, ſuch perſon or perſons paying from time to time ſuch a proportion of the expences attending the repair of ſuch track way or waggon way, as ſhall be aſcertained and determined by the corporation appointed by act of parliament, to direct and manage the Tyrone navigation.

Perſons working collieries in the barony of Dungannon, to bring coals along ſaid track-way in carriages, as herein,

ſuch perſons paying a proportion of the expences for repairing ſaid trackway.

IV. And be it further enacted by the authority aforeſaid, That they the ſaid John Staples and James Caulfield, ſhall have all and ſingular the powers and authorities for purchaſing the ground neceſſary for ſuch track way or waggon way, as were veſted in the late corporation for promoting and carrying on inland navigations in this kingdom, and that if any perſon or perſons ſhall wilfully injure

John Staples and James Caulfield empowered to purchaſe ground for ſaid track-way,

injure or deſtroy the ſame, or ſteal, or forcibly, or otherwiſe carry away without due authority, any part of the timber or iron, or other material uſed therein, every ſuch perſon ſo offending, ſhall be liable and ſubject to all the pains and penalties to which any perſon is or may be liable or ſubject to, for injuring or deſtroying or ſtealing any part of any lock or flood gate erected on any canal or navigation in this kingdom. A. D. 1789. perſons injuring, ſtealing, &c. any timber, iron work, &c. penalties.

V. And be it further enacted by the authority aforeſaid, That this act be deemed and taken, and is hereby declared to be a public act. A public act.

CHAP. XXXII.

An Act for the Relief of Perſons who have omitted to qualify themſelves according to Law.

WHEREAS ſeveral perſons well affected to his Majeſty's government, and the church of Ireland, as by law eſtabliſhed, may have through ignorance neglected, or been prevented by ſickneſs, or other unavoidable cauſes, from taking and ſubſcribing the oaths, and from making, repeating, and ſubſcribing the declaration, and from receiving the ſacrament of the Lord's ſupper, and delivering a certificate thereof, according to the directions of an act made in this kingdom in the ſecond year of the reign of her late Majeſty queen Anne, entitled, *An act to prevent the further growth of popery*, and may thereby have incurred great penalties: therefore be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That all and every perſon and perſons who have incurred any penalties or incapacities in the ſaid act, entitled, *An act to prevent the further growth of popery*, mentioned, by neglecting to qualify themſelves according to the ſaid act, ſhall be and are hereby indemnified, freed, and diſcharged of, and from all incapacities, diſabilities, forfeitures, and penalties, incurred by reaſon of ſuch omiſſion or neglect as aforeſaid, and that no act or acts done by them, or any of them, and not yet avoided, ſhall be queſtioned, or avoided by reaſon of ſuch neglect or omiſſion, but all ſuch acts ſhall be, and are hereby declared and enacted to be as good and effectual as if all and every ſuch perſon and perſons had taken and ſubſcribed the ſaid oaths, and received the

Preamble.

Perſons who have incurred penalties by 2d of Anne hereby indemnified,

their acts not to be queſtioned.

A. D. 1789.

the ſaid ſacrament, and delivered the certificate thereof, and made, repeated, and ſubſcribed the ſaid declaration at ſuch time, place, and manner as is therein mentioned, any thing in the ſaid act to the contrary notwithſtanding.

Provided they take the oaths therein before 1ſt of Auguſt 1789.

II. Provided always, That ſuch perſon or perſons do, and ſhall take and ſubſcribe the ſaid oaths, and make, repeat, and ſubſcribe the ſaid declaration in ſuch manner and form, and in ſuch place and places as are directed and appointed by the ſaid act, to prevent the further growth of popery, on or before the firſt day of Auguſt, which ſhall be in the year one thouſand ſeven hundred and eighty nine.

Not to reſtore them to offices, already avoided by judgment of the courts.

III. Provided always, That this act or any thing therein contained, ſhall not extend to reſtore or entitle any perſon or perſons to any office or employment, already actually avoided by judgment in any of his Majeſty's court of record, or already filled up by any other perſon, but that ſuch office and employment ſhall be and remain in the perſon and perſons who is or who are now entitled by law to the ſame, as if this act had never been made.

CHAP. XXXIII.

An Act for the Promotion and Encouragement of Inland Navigation.

Preamble. 3. G. 2. c. 3.

WHEREAS by an act paſſed in the third year of the reign of his late Majeſty George the ſecond, entitled, *An act for the encouragement of tillage, and better employment of the poor; and alſo for the more effectual putting in execution an act*, entitled, *An act to encourage the draining and improving of bogs and unprofitable low grounds; and for eaſing and diſpatching the inland carriage and conveyance of goods from one part to another within this kingdom; and alſo for laying ſeveral duties upon coaches, berlins, chariots, calaſhes, chaiſes, and chairs, and upon cards and dice, and upon wrought and manufactured gold and ſilver plate, imported into or made in Ireland, for the purpoſes therein mentioned; and alſo for repealing the duties payable upon the exportation of wool, bay yarn, and woollen yarn, out of this kingdom for England*, the ſeveral duties on coaches, chariots, berlins, calaſhes, chaiſes, cards, dice, and upon all wrought and manufactured gold and ſilver plate, were granted for the term of twenty one years, and have been continued by ſeveral ſubſequent acts, to the twenty fifth day of March, one thouſand ſeven hundred and eighty ſix: and

whereas

whereas by an act paſſed in the twenty ſixth year of your Majeſty's reign, entitled, *An act for continuing the encouragement given by former acts of parliament for promoting and carrying on inland navigations in this kingdom*, it was enacted, That the ſaid ſeveral duties ſhould be, and were thereby continued for the ſpace of twenty one years, from the twenty fifth day of March, one thouſand ſeven hundred and eighty ſix, to be raiſed, collected, levied, and paid to your Majeſty, your heirs and ſucceſſors, by ſuch ways and means, and in ſuch manner and form, as were appointed and directed by the ſaid recited act, or by any other law then in force, for or in reſpect of the duties payable on the ſaid ſeveral articles, to be applied in ſuch manner as ſhould thereafter be directed by parliament: and whereas by an act paſſed this preſent ſeſſion of parliament, entitled, *An act for granting unto his Majeſty, his heirs and ſucceſſors, certain duties upon carriages*, it is amongſt other things enacted, That ſo much of the ſaid act paſſed in the twenty ſixth year of your Majeſty's reign, as continued the ſaid duties upon coaches, chariots, berlins, calaſhes, chaiſes, and chairs, from the twenty fifth day of March, one thouſand ſeven hundred and eighty nine, until the twenty fifth day of March, one thouſand ſeven hundred and ninety, be repealed; and it is by ſaid laſt recited act further enacted, That in lieu of the duties thereby diſcontinued as aforeſaid, the ſum of two thouſand ſix hundred and thirty five pounds ſhall be paid out of the produce of the ſaid duties by the ſaid act granted, and be applied in ſuch manner as the ſaid duties, by the ſaid recited act diſcontinued, were to be paid and applied: and whereas the annual ſums ariſing from the ſaid duties have been found inſufficient to complete the different navigations, for the carrying on of which applications have been made to parliament, and it will be expedient, and would tend to effectuate the purpoſes of ſaid recited acts for the encouragement of tillage, if debentures were iſſued bearing an intereſt after the rate of four pounds per centum per annum, and granted to the undertakers, ſubſcribers, or bodies corporate, for the carrying on the ſaid navigations under certain conditions and reſtrictions herein mentioned, and to a certain amount, in lieu of ſaid duties, and that the ſaid duties ſo granted ſhould ceaſe from and after the twenty fourth day of June next: be it therefore enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That ſo much of the ſaid act paſſed in the twenty ſixth year of your Majeſty's reign as continues the ſaid duties on cards, dice, and upon all wrought and manu-

recital of 26 Geo. 3. c. 38.

recital of 29 Geo. 3. reſpecting duties on carriages, part of 26 Geo. 3. repealed;

26351. to be paid out of ſaid duties for purpoſes, as by repealed act was directed:

duties found inſufficient,

debentures at 4 per cent. deemed expedient to be iſſued to undertakers of inland navigations, under reſtrictions as herein, in lieu of former duties,

former duties then to ceaſe:

ſuch parts of the 26 Geo. 3. c. 38. as continues duties on cards, dice, and carriages, repealed.

A. D. 1789. Chap 33.

manufactured gold and silver plate, and upon coaches, chariots, berlins, calashes, chaises, and chairs, shall from and after the twenty fourth day of June, one thousand seven hundred and eighty nine, be, and the same is hereby absolutely repealed.

Debentures amounting to 20,000l. to be issued at 4 per cent. to complete navigation of the river Barrow;

II. And be it further enacted, That debentures to the amount of twenty thousand pounds, bearing an interest after the rate of four pounds per centum per annum, be issued to such persons as shall become undertakers for completing the navigation of the river Barrow, pursuant to their petition presented to the house of commons this session of parliament; and that debentures to the amount of eight thousand three hundred pounds, bearing alike interest, be issued to such persons as are or shall be undertakers for completing the navigation of the river Shannon, from Limerick to Killaloe, pursuant to their petition presented to the house of commons this session of parliament; and that debentures to the amount of fifty seven thousand one hundred pounds, bearing a like interest, be issued to the company of undertakers of the grand canal, for completing a navigation from the grand canal to the river Shannon, at or near the town of Banagher, pursuant to their petition presented to the house of commons this session of parliament; and that debentures to the amount of ten thousand pounds, bearing alike interest, be issued to the company of undertakers of the grand canal, for completing a navigation from the grand canal to the river Liffey by the circular road, pursuant to their petition presented to the house of commons this present session of parliament; and that debentures to the amount of sixty six thousand pounds, bearing alike interest, be issued to such persons as are or shall be undertakers for completing a navigable canal from Dublin to Tarmonbury, or the river Shannon, pursuant to their petition presented to the house of commons this session of parliament; and that debentures to the amount of twelve thousand five hundred pounds, bearing alike interest, be issued to such persons as are or shall be undertakers for completing a navigation from Drogheda to Trim, pursuant to their petition presented to the house of commons this session of parliament; and that debentures to the amount of four thousand pounds, bearing alike interest, be issued to the corporation appointed by act of parliament for promoting and carrying on the Newry navigation, for repairing and improving the said canal, pursuant to a petition presented to the house of commons this session of parliament; and that debentures to the amount of two thousand four hundred pounds, bearing alike interest, be issued to the county of Kildare canal company, for completing a navigable canal from Osberstown to Naas, pursuant to their petition presented

8,300l. with like interest, to complete navigation of the river Shannon from Limerick to Killaloe;

57,100l. with like interest, to grand canal company, for completing navigation from grand canal to river Shannon, near Banagher;

10,000l. with like interest, to said company for navigation, from grand canal to the river liffey by the circular road;

66,000l. with like interest, for canal from Dublin to Tarmonbury, or the Shannon;

12,500l. with like interest, for a navigation from Drogheda to Trim;

4000l. with like interest, for Newry navigation;

2,400l. with like interest, to co. Kildare company for canal from Osberstown to Naas.

ſented to the houſe of commons this ſeſſion of parliament; and that debentures to the amount of three thouſand three hundred pounds, bearing alike intereſt, be iſſued to the ſaid county of Kildare canal company, for making a canal from Oſberſtown canal to Kilcullen, purſuant to their petition preſented to the houſe of commons this ſeſſion of parliament; and that debentures to the amount of five thouſand one hundred pounds, bearing a like intereſt, be iſſued to ſuch perſons as are or ſhall become undertakers for completing a navigable canal from Belturbet by Lough-Erne to the ſea, purſuant to their petition preſented to the houſe of commons this ſeſſion of parliament; which ſaid ſeveral debentures ſhall be iſſued to the ſeveral undertakers, ſubſcribers, and companies reſpectively, ſubject to the ſeveral conditions, limitations, and reſtrictions herein after mentioned.

3,300l. with like intereſt, to ſaid co. for canal from Oſberſtown to Kilcullen; 5,100l. with like intereſt, from canal from Belturbet by Lough-Erne to the ſea; ſaid ſeveral debentures to be iſſued to ſaid undertakers, ſubject to condition, as herein.

III. Provided always, That nothing herein contained ſhall extend, or be conſtrued to extend, to ratify or confirm the terms ſtated in the ſaid ſeveral petitions reſpectively, in ſuch particulars as are varied by this act.

Such terms ſtated in ſaid petitions not ratified, as are varied by this act.

IV. And be it further enacted, That ſuch debentures ſhall not be iſſued before the twenty fifth day of March, one thouſand ſeven hundred and ninety, for any greater ſum in the whole than twenty five thouſand pounds; and after the twenty fifth day of March, one thouſand ſeven hundred and ninety, that ſuch debentures ſhall not be iſſued in any one year for the purpoſes herein mentioned, for any greater ſum than the ſum of twenty five thouſand pounds in the whole, but in caſe application ſhall be made within any one year for debentures, exceeding in the whole ſuch ſum of twenty five thouſand pounds by perſons entitled under this act to receive the ſame, ſuch perſons ſo applying, ſhall be entitled to receive ſuch debentures in the ſubſequent year, according to the priority of time in which ſuch applications for debentures were made by them reſpectively.

Said debentures not to be iſſued before 25 Mar. 1790, for greater ſum in the whole than 25,000l. nor for more than 25,000l. in any year after, in caſe of application for more than 25,000l. in one year, thoſe firſt applying to have priority in the year ſucceeding.

V. Provided always, That it ſhall and may be lawful for the lord lieutenant general, or other chief governor of this kingdom for the time being, to authorize the vice-treaſurer or vice-treaſurers, paymaſter or paymaſters-general, his or their deputy or deputies, to iſſue debentures for a further ſum in any one year, not exceeding ten thouſand pounds.

Lord lieutenant may authorize the vice-treaſurers to iſſue debentures for a further ſum not exceeding 10,000l in any year.

VI. Provided always, and be it enacted, That no debentures ſhall be iſſued, and that no ſuch grants ſhall be made to any ſuch ſubſcribers, undertakers, or bodies corporate, unleſs ſuch ſubſcribers, undertakers, or bodies corporate, ſhall actually have expended of their proper money on the navigation under their management reſpec-

Provided that ſubſcribers have expended of their own money double what they apply for.

A. D. 1789. Chap. 33.

respectively double the sum which they shall demand of the publick money, and such subscribers, undertakers, or bodies corporate respectively, shall not be entitled to receive a debenture or debentures for any sum of the publick money until proof shall be made by or on behalf of such subscribers, undertakers, or bodies corporate respectively, before the commissioners of imprest accounts of the expenditure of a sum amounting to double the sum for which such subscribers, undertakers, or bodies corporate respectively, shall demand one or more debentures pursuant to this act, it being the true intent and meaning of this act, that such subscribers, undertakers, or bodies corporate respectively, shall actually have expended of their proper money, a sum in the proportion of two-thirds for one-third which they shall receive of the publick money, and such subscribers, undertakers, or bodies corporate respectively, shall prove before the said commissioners of imprest accounts the expenditure of said one-third part for which one or more debentures shall have issued as aforesaid, before they shall be entitled to receive any debenture pursuant to this act, upon any further application for carrying on, or completing such works.

proof to be made before commissioners of imprest accounts of such expenditure,

the intention being, that such companies shall expend 2-3ds of their proper money for 1-3d of the publick money,

and shall also prove before said commissioners the expenditure of the 1-3d before receiving any debenture for the same.

VII. And be it further enacted, That no such subscribers or undertakers respectively, shall be entitled to any such debenture or debentures, or to any benefit whatsoever under this act, who shall not have deposited with the governor and company of the bank of Ireland, who are hereby required to receive the same, one-tenth part of their respective subscriptions or government securities for such tenth part, or any proportion of the same, such subscriptions respectively being double the sum for which such subscribers or undertakers respectively are by this act entitled to receive debentures, and the persons depositing such government securities, shall be entitled to receive the interest payable on the same, so long as they shall remain deposited in the said bank, which deposites shall be made by such subscribers or undertakers respectively, within six calendar months after the said twenty fourth day of June next.

Subscribers to deposite 1-10th of their subscriptions in the national bank, or be precluded from any benefit by this act,

persons depositing government securities to receive the interest on the same during their remaining in said bank,

said deposites to be made in 6 months after 24 June 1789.

VIII. Provided always, and be it enacted, That if such subscribers or undertakers respectively, shall within the said six months actually expend any sum in the carrying on such works, and prove such expenditure before the commissioners of imprest accounts, such subscribers and undertakers shall have credit for and be allowed so much in their respective deposites, but such subscribers or undertakers respectively, shall not be entitled to a debenture or debentures under this act, for any such expenditure, until after the

If subscribers shall expend within 6 months, any sum in carrying on said works, on proof being made as herein, they shall be allowed the same in their deposites, &c.

expi-

expiration of six calendar months, from the twenty fourth day of June next.

If deposite be not made, and the whole expended in 18 months, a moiety of such deposite forfeited.

IX. And be it further enacted, That if such deposite shall not have been so made, and if the whole thereof, shall not be expended as aforesaid on such works within eighteen calendar months after such deposite shall have been so made, that then a moiety of such deposite, or of such part thereof as shall not have been expended on such works within such time, shall be forfeited to his Majesty, his heirs and successors.

Governor and company of the bank to repay the person making deposites so much thereof as shall be certified to be expended on such works.

X. And be it enacted, That the governor and company of the said bank, shall from time to time repay to the person or persons making such deposites, so much of the sum as shall be certified to the said governor and company by the commissioners of imprest accounts to have been expended on such works by the person or persons who shall have made such deposites.

Bodies corporate entitled to any benefit under this act, to deposite in national bank 1-10th part of their subscriptions, or government securities for the same, and be entitled to the interest on securities so deposited, such deposite to be made in 18 months after 24 June 1789.

XI. And be it enacted, That all bodies corporate, who are entitled to any benefit under this act, shall deposite with the governor and company of the bank of Ireland, who are hereby required to receive the same, one-tenth part of their respective subscriptions or government securities for such tenth part, such subscriptions respectively being double the sum for which such bodies corporate respectively are by this act entitled to receive debentures, and such bodies corporate depositing such government securities, shall be entitled to receive the interest payable on the same, so long as they shall remain deposited in the said bank, which deposite shall be made by such bodies corporate respectively, within eighteen calendar months after the twenty fourth day of June next.

Bodies corporate expending any sum in carrying on works within said 18 months, and proving the same as herein, to be allowed the same in their deposite, after 6 months from 24 June 1789 to be entitled to debentures pursuant to regulations before recited.

XII. Provided always, and be it enacted, That if such bodies corporate respectively, shall within the said eighteen months, actually expend any sum in the carrying on such works, and prove such expenditure before the said commissioners of imprest accounts, such bodies corporate shall have credit for, and be entitled to so much in their respective deposites, and such bodies corporate shall after the expiration of six calendar months from the twenty fourth day of June next, be entitled to one or more debentures under this act, pursuant to the regulations and restrictions herein before mentioned, and all such sums of their proper money as they shall have actually expended in carrying on or completing such works respectively.

XIII. Provided always, and be it further enacted, That no such bodies corporate shall be entitled to any benefits under this act, save as aforesaid, who shall not have deposited with the governor

A. D. 1789. Chap. 33.

and company of the bank of Ireland, either in money or by government ſecurities, or ſhall have actually expended on ſuch works as aforeſaid, ſuch tenth part of their reſpective ſubſcriptions, being the ſum for which ſuch bodies corporate reſpectively are by this act entitled to receive debentures.

Such bodies corporate not entitled to any benefit, who have not depoſited in bank, &c.

XIV. And be it further enacted, That if ſuch depoſite ſhall not have been made by ſuch bodies corporate, and if the whole thereof ſhall not be expended as aforeſaid on ſuch works, within eighteen calendar months after ſuch depoſite ſhall have been ſo made, that then a moiety of ſuch depoſite, or of ſuch part thereof, as ſhall not have been expended on ſuch works within ſuch time, ſhall be forfeited to his Majeſty, his heirs and ſucceſſors.

If ſuch depoſite be not made, and the whole expended in 18 months, ſuch part thereof as is not expended to be forfeited.

XV. And be it enacted, That the governor and company of the ſaid bank ſhall, from time to time, repay to the perſon or perſons ſo making ſuch depoſites reſpectively, ſo much of the ſame as ſhall be certified to the ſaid governor and company by the commiſſioners of impreſt accounts, to have been expended on ſuch works reſpectively, by the perſon or perſons who ſhall have made ſuch depoſites.

Governor and co. of the bank to repay to perſons making depoſites ſuch part thereof as ſhall be certified to have been expended on ſuch works.

XVI. And whereas the ſaid county of Kildare canal company have borrowed a ſum of five thouſand one hundred pounds, which has been expended by them upon the ſaid canal, between Oſberſtown and Naas; and it is the intention of this act that the ſaid county of Kildare canal company ſhould have debentures for one-third part of the ſaid ſum of five thouſand one hundred pounds, ſo borrowed and expended by them: be it therefore enacted, That it ſhall and may be lawful to and for the vice-treaſurer or vice-treaſurers, pay-maſter or pay-maſters general, his or their deputy or deputies, within three months after the twenty fourth of June next, to iſſue ſuch debentures as aforeſaid, to the ſaid county of Kildare canal company, for a ſum not exceeding one thouſand ſeven hundred pounds, in part of the ſaid ſum of two thouſand four hundred pounds, for which they are entitled to debentures under this act; any thing herein before contained to the contrary notwithſtanding.

County of Kildare canal company having borrowed 5100l. for the canal between Oſberſtown and Naas, which they have expended, ſaid company to get debentures for one-third of ſaid ſums ſo borrowed and expended; vice-treaſurer empowered to iſſue debentures to ſaid company as herein.

XVII. And be it further enacted, That no higher toll than one penny halfpenny per mile be paid on every ton weight of corn, meal, malt, or flour, brought to the city of Dublin, either on any new canal or navigation made, improved, or compleated under this act, or if partly by canal and partly by land carriage, no greater toll ſhall be charged or paid on the canal carriage only; and ſo ſoon as the propoſed navigations to Limerick and Waterford ſhall be reſpectively compleated, purſuant to the ſeveral propoſals

No higher toll than 1½d. per mile to be paid for every ton weight of corn, &c. brought by any new canal or navigation to Dublin.

poſals of the ſeveral ſubſcribers to ſaid works under this act, no higher toll than one penny halfpenny per mile ſhall be taken on any corn, meal, malt, or flour, brought to Dublin by the grand canal, after having paſſed through any of the ſaid new canals or navigations, the company of undertakers of the grand canal having conſented thereto, ſo far as relates to them; provided that ſuch reſtriction ſhall not effect corn, meal, malt, or flour, brought to the city of Dublin by the grand canal, and the river Shannon, which ſhall have been laden at a diſtance nearer to Dublin than ten miles below Banagher, nor on corn, meal, malt, or flour, brought by the grand canal and the river Barrow, which ſhall have been ſo laden at a diſtance nearer to Dublin than ten miles below the town of Athy.

ſame toll for water carriage, if partly brought by land carriage and partly by water; when navigations to Limerick and Waterford are compleated, no higher toll than as aforeſaid can be taken for corn, &c. brought to Dublin by the grand canal;

XVIII. And provided alſo, That ſuch reduction of toll on the ſaid articles to be carried on the grand canal ſhall, ſo long only as no higher proportion ſhall be payable on the inland carriage of corn, meal, malt, or flour, brought to Dublin, than the preſent proportion between inland and canal carriage bounty.

not to extend to corn, &c. brought to Dublin by the grand canal, and the river Shannon, if laden at diſtance herein.

XIX. And be it further enacted, That whatever balances not due to his Majeſty may be in the vice-treaſurer's or collector's hands of the ſaid tillage duties, on the twenty fourth day of June next, and all arrears due thereon ſhall be applicable in the firſt inſtance to all charges which now are, or may become due on ſaid duties; and that for any debt or debts on ſaid duties remaining unſatisfied on ſaid day, it ſhall and may be lawful for the vice-treaſurer or vice-treaſurers, his or their deputy or deputies, to iſſue debentures, bearing an intereſt after the rate of four pounds per centum per annum, to diſcharge ſaid debt or demand.

Such reduction on articles on grand canal ſhall be ſo long only as herein.

Balances not due to his Majeſty in vice-treaſurer's hands of tillage duties on 24 June, 1789, to be applied as herein.

XX. And be it further enacted, That if the charges on the ſaid ſum of two hundred thouſand pounds ſterling, ſhall not amount to the whole of the ſaid ſum, the proportion not applied for ſhall be granted to ſuch future applications, for the purpoſes of navigation only, as ſhall meet the approbation of parliament, and ſhall be depoſited with the clerk of the houſe of commons before the firſt day of the meeting of parliament, in the year one thouſand ſeven hundred and ninety one.

If the charges on the ſaid ſum of 200,000l. ſhall not amount to the whole of ſaid ſum, ſuch part not applied for ſhall be diſpoſed of to ſuch applications of a ſimilar kind, as ſhall be depoſited with the clerk of the houſe of commons, &c.

XXI. And be it further enacted, That ſo ſoon as the ſubſcribers and undertakers of any of the ſaid navigations on which publick money has been expended, and which were reſpectively put under the management of the reſpective commiſſioners named in an act paſſed in the twenty ſeventh year of his Majeſty's reign, entitled, *An act for directing the application of the funds granted by parliament for promoting and carrying on inland navigations in this*

A. D. 1789. Chap. 33.

kingdom, and for the purpoſes therein mentioned, ſhall be incorporated to carry on the ſame, ſuch commiſſioners ſhall reſpectively ſtand diveſted of all ſuch rights, powers, and authorities, as were veſted in them by the ſaid act, and the ſame, and every of them, are hereby veſted in the reſpective ſubſcribers and undertakers, who ſhall be ſo incorporated as aforeſaid.

When ſubſcribers of any navigations, by act of 27 Geo. 3. are incorporated, they ſhall be diveſted of all rights, &c. as herein.

XXII. And be it enacted, That in all caſes where any ſubſcribers or undertakers ſhall be incorporated for any of the purpoſes aforeſaid, and ſhall thereby become proprietors of any inland navigation or river, on which public money has been expended, and which now is, or are by the ſaid act under the management of the reſpective commiſſioners therein named, ſuch ſubſcribers or undertakers ſo to be incorporated, ſhall out of the firſt tolls and profits which they ſhall receive on account of ſuch navigations, pay all juſt and fair debts due for the ſame reſpectively, by the ſaid commiſſioners, under whoſe management the ſame heretofore reſpectively were; provided, that the commiſſioners who contracted ſuch debts reſpectively, ſhall have duly certified the ſame.

When ſubſcribers, &c. are incorporated, they ſhall pay off all juſt debts due thereon, out of the firſt tolls and profits, when commiſſioners who contracted ſuch debts ſhall certify the ſame.

XXIII. And be it enacted, That ſo ſoon as the ſaid ſubſcribers and undertakers reſpectively, ſhall make good their depoſites as aforeſaid, or ſhall ſo expend the amount of ſuch depoſites as aforeſaid on the ſeveral works aforeſaid, the property in the ſaid ſeveral navigations reſpectively ſhall be, and the ſame are hereby actually veſted in the ſaid ſubſcribers and undertakers reſpectively.

The ſeveral works aforeſaid veſted in the ſubſcribers, when depoſites are made, and ſums conditioned are expended.

XXIV. Provided always, and be it enacted, That nothing herein contained ſhall extend, or be conſtrued to extend, to veſt in ſuch ſubſcribers and undertakers reſpectively, the property in ſuch parts of ſuch navigations reſpectively, as have been open from the ſea upwards, before the paſſing of this act, unleſs the approbation of the lord lieutenant, or other chief governor or governors of this kingdom for the time being, ſhall have been firſt obtained.

Except ſuch parts of ſuch navigations as have been open from the ſea upwards, before paſſing this act, unleſs with approbation of lord lieutenant.

XXV. And be it enacted, That ſo ſoon as any ſubſcribers to any of the ſaid undertakings ſhall be conſtituted and created into a body corporate, they ſhall be, and ſtand inveſted with, and ſhall hold and enjoy all and ſingular the like powers, privileges, advantages, and authorities in all things, for the purpoſes of carrying on the ſaid navigations and off-branches, as were before the paſſing of this act veſted in the corporation for promoting and carrying on an inland navigation in Ireland, by virtue of the ſeveral acts of parliament heretofore paſſed in this kingdom, relative to and concerning inland navigation, and as are now veſted by law in the company of undertakers of the grand canal, for the purpoſe

When ſubſcribers ſhall be conſtituted a body corporate, they ſhall be veſted with ſuch powers as were heretofore veſted in the corporation for carrying on inland navigations,

poſe of enabling them to carry on the ſaid canal; and alſo the like powers as were by the ſaid acts heretofore veſted in the ſaid corporation for promoting and carrying on an inland navigation in Ireland, and as are now veſted in the ſaid company of undertakers of the grand canal, to enable them to ſummon juries for the valuing any lands, houſes, gardens, tenements, and hereditaments; gardens, orchards, yards, lawns, walled deer-parks, and planted avenues excepted, as may be neceſſary for completing the ſaid works, and for making ſuch wharfs, quays, ſtore-houſes, market-houſes, locks, baſons, and docks, and other conveniencies, as may be judged by ſuch ſubſcribers and undertakers when incorporated reſpectively, proper for the ſaid works, and alſo all ſuch lands as may be neceſſary for the making of banks, and towing paths for the aforeſaid navigations, and that the ſaid ſubſcribers and undertakers when incorporated reſpectively, may be enabled to hold ſuch lands, houſes, tenements, and hereditaments, as they ſhall ſo purchaſe; and further that ſuch ſubſcribers and undertakers when incorporated, ſhall be veſted with the like powers, to take, turn, and draw into the ſaid navigations and off-branches the waters of all ſuch rivers, rivulets, lakes, and brooks, as may be neceſſary for carrying on the aforeſaid works, firſt making compenſation as by the ſaid acts directed, to the proprietors of any mills or bleach greens which may be damaged by the ſaid works, provided ſuch mills or bleach greens were erected before the firſt day of April, one thouſand ſeven hundred and eighty nine.

and as are now veſted in grand canal company, with like powers as were veſted in corporation for inland navigation and grand canal companies to ſummon juries to value lands, &c.

ſuch ſubſcribers empowered to draw into ſaid navigation all waters, rivulets, &c. as herein, making compenſation for the ſame to proprietor of mills or bleach greens, if ſuch mills or bleach greens were erected before 1ſt of April, 1789.

XXVI. And in order to provide for the payment of the intereſt of the ſaid ſum of two hundred thouſand pounds, or ſuch part thereof as ſhall be iſſued by the vice-treaſurer or vice-treaſurers, pay-maſter or pay-maſters general, his or their deputy or deputies, on debentures to carry an intereſt after the rate of four pounds per centum per annum; be it enacted, That for ſo much of the ſaid ſum of two hundred thouſand pounds, for which debentures ſhall be iſſued, there ſhall be paid at the receipt of your Majeſty's exchequer, by the hands of the vice-treaſurer or vice-treaſurers, pay-maſter or pay-maſters general, his or their deputy or deputies, at the end of every ſix calendar months, to the perſon or perſons entitled to ſuch debentures, his, her, or their executors, adminiſtrators or aſſigns, ſuch intereſt, not exceeding the rate of four pounds per centum per annum, and to commence reſpectively from the twenty fourth day of June next, or from ſuch time ſubſequent thereto, at which ſuch debentures ſhall be iſſued, without any fee or charge, and free from all deductions, defalcations,

Intereſt for ſaid debentures to be paid as herein.

A. D. 1789.

or abatements whatſoever, until ſuch time as they ſhall be reſpectively paid their principal money at one entire payment.

Debentures ſo to be iſſued to be for 100l. each,

XXVII. And be it further enacted, That every ſuch debenture ſo to be iſſued, ſhall be for the preciſe ſum of one hundred pounds, and that the debentures ſo to be iſſued, ſhould be numbered in arithmetical progreſſion, where the common exceſs or difference is to be one, and that the debentures to be iſſued, purſuant to this act, ſhall not exceed two thouſand in number, ſo that the whole ſum to be granted by this act ſhall not exceed the ſum of two hundred thouſand pounds.

not more than 2000.

CHAP. XXXIV.

An Act for granting the Sum of Four Thouſand Pounds to the Truſtees of the Linen Manufacture, and for other Purpoſes.

Preamble.

WHEREAS by an act paſſed in this kingdom this preſent ſeſſion of Parliament, entitled, *An act for granting unto his Majeſty, his heirs and ſucceſſors, an additional duty on hides, beer, ale, and other goods and merchandizes therein mentioned, and for prohibiting the importation of all gold and ſilver lace, except of the manufacture of Great Britain, and of all cambricks, lawns, and glaſs, except the manufacture of Great Britain, and France, and the French dominions in Europe, and of all hops, except of the growth of Great Britain, and the Britiſh plantations*, the ſum of forty eight thouſand eight hundred and ſeventy three pounds was granted, to be applied in ſuch manner as parliament ſhould direct, for the advancement of trade and manufactures, and the maintenance of hoſpitals, charities, and publick inſtitutions, and the further improvement of this kingdom, by building churches, and other public works: be it enacted by the King's moſt excellent Majeſty, by the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That two thouſand pounds, part of the ſaid ſum of forty eight thouſand eight hundred and ſeventy three pounds, be given for one year, to the twenty fifth day of March, one thouſand ſeven hundred and ninety, to the truſtees of the linen manufacture, to encourage the raiſing ſufficient quantities of hemp and flax in this kingdom.

2000l. to truſtees of linen manufacture to encourage the raiſing hemp and flax.

II. And

2000l. more to encourage hempen and flaxen manufactures in Leinſter, Munſter, and Connaught.

II. And be it enacted by the authority aforeſaid, That a further ſum of two thouſand pounds, alſo a part of the ſaid ſum of forty eight thouſand eight hundred and ſeventy three pounds, be given to the ſaid truſtees of the linen manufacture, for the encouragement of the hempen and flaxen manufactures during the ſaid time, in the provinces of Leinſter, Munſter, and Connaught, the ſaid ſums of two thouſand pounds, and two thouſand pounds to be paid by the vice-treaſurer or vice-treaſurers, receiver, or receivers general of this kingdom, his or their deputy or deputies, without any further or other warrant to be ſued for, had, or obtained in that behalf.

Truſtees may give chamberlain 350l. yearly in lieu of all fees.

III. Whereas the linen-hall in the city of Dublin, has of late years been greatly encreaſed by additional buildings, whereby the trouble of the chamberlain of the ſaid hall has been greatly encreaſed: and whereas it is thought expedient that the ſaid chamberlain ſhould not be allowed to receive any fee or perquiſites whatever, be it enacted by the authority aforeſaid, That it ſhall and may be lawful for the ſaid truſtees, or any twelve or more of them, aſſembled at the ſaid hall, if they ſhall think fit, to appoint any ſalary not exceeding in the whole the ſum of three hundred and fifty pounds yearly, for the ſalary of the ſaid chamberlain, any law to the contrary notwithſtanding.

Truſtees may pay 30l. yearly addition to aſſiſtant clerk.

IV. And whereas the multiplicity of buſineſs, and the regular and frequent meetings of the ſaid truſtees, have occaſioned great encreaſe of labour and attendance to the clerks in the linen board office; be it enacted by the authority aforeſaid, That it ſhall and may be lawful for the ſaid truſtees, aſſembled as aforeſaid, if they ſhall think fit, to appoint and pay for the ſalary of the aſſiſtant clerk in the ſaid office any ſalary not exceeding thirty pounds yearly, in addition to the ſalary already eſtabliſhed for the payment of ſaid clerk, any law to the contrary notwithſtanding.

Clerks or chamberlain taking perquiſite forfeit office.

V. And be it enacted by the authority aforeſaid, That after the ſaid ſalaries ſhall be granted as aforeſaid, the ſaid clerk and chamberlain ſhall not demand or accept of any perquiſite or gratuity whatſoever, the ſaid augmentation of ſalaries being intended as a full compenſation for all perquiſites and gratuities; and in caſe any clerk or chamberlain employed by the ſaid truſtees, after the ſaid ſalaries ſhall have been granted as aforeſaid, demand, take, or accept of any perquiſite, gratuity, fee or reward whatever, he or they ſhall upon conviction thereof, before any twelve or more of the ſaid truſtees, forfeit his ſaid office, and be rendered incapable of holding his or their ſaid office or offices, or any other office under the ſaid truſtees.

A. D. 1789.

Truſtees may appoint inſpectors for Leitrim and Longford.

VI. And whereas by an act paſſed in the twenty third and twenty fourth years of his preſent Majeſty, entitled, *An act for further promoting the linen and hempen manufactures*, the ſaid truſtees, or any twelve or more of them, are empowered to appoint annually one inſpector of the linen manufacture for the counties of Leitrim and Longford: and whereas the ſaid counties are too large to be attended by one inſpector, be it enacted by the authority aforeſaid, That it ſhall and may be lawful for the ſaid truſtees, if they ſhall think fit, to appoint annually one inſpector for the county of Leitrim, and one inſpector for the county of Longford, in like manner, at like times, and under and ſubject to the like regulations as is mentioned for the appointment of inſpectors by the ſaid recited act, or by any other act or acts in force relating to the ſame.

CHAP. XXXV.

An Act for granting the Sum of Six Thouſand Pounds to the Lord Chancellor, and Chief Judges, for the Purpoſes therein mentioned.

Preamble, c. 1.

WHEREAS by an act paſſed in this kingdom this preſent ſeſſion of parliament, entitled, *An act for granting unto his Majeſty, his heirs and ſucceſſors, an additional duty on hides, beer, ale, and other goods and merchandizes therein mentioned, and for prohibiting the importation of all gold and ſilver lace, except of the manufacture of Great Britain, and of all cambricks, lawns, and glaſs, except the manufacture of Great Britain and France, and the French dominions in Europe, and of all hops, except of the growth of Great Britain, and the Britiſh plantations*, the ſum of forty eight thouſand eight hundred and ſeventy three pounds was granted, to be applied in ſuch manner as parliament ſhould direct, for the advancement of trade and manufactures, and the maintenance of hoſpitals, charities, and publick inſtitutions, and the further improvement of this kingdom, by building churches, and other public works: be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent parliament aſſembled, and by the authority of the ſame, That ſix thouſand pounds, part of the ſaid ſum of forty eight thouſand eight hundred and ſeventy three pounds, be granted to the lord chancellor and the chief judges, towards building further offices for the public records, and courts

6000l. to lord chancellor, and chief judges, for building the courts.

of

of juſtice adjoining, the ſaid ſum of ſix thouſand pounds, to be paid by the vice-treaſurer or vice-treaſurers, receiver or receivers-general of this kingdom, his or their deputy or deputies, without any further or other warrant to be had, ſued for, or obtained in that behalf. A. D. 1789.

CHAP. XXXVI.

An Act for granting the Sum of Five Thouſand Pounds to the Dublin Society, for the Purpoſes therein mentioned.

WHEREAS by an act paſſed in this kingdom this preſent ſeſſion of parliament, entitled, *An act for granting to his Majeſty, his heirs and ſucceſſors, an additional duty on hides, beer, ale, and other goods and merchandizes therein mentioned, and for prohibiting the importation of all gold and ſilver lace, except of the manufacture of Great Britain, and of all cambricks, lawns, and glaſs, except of the manufacture of Great Britain and France, and the French dominions in Europe, and of all hops, except of the growth of Great Britain, and the Britiſh plantations*, the ſum of forty eight thouſand eight hundred and ſeventy three pounds was granted, to be applied in ſuch manner as parliament ſhould direct, for the advancement of trade and manufactures, and the maintenance of hoſpitals, charities, and public inſtitutions, and for the further improvement of this kingdom, by building churches, and other public works: be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That five thouſand pounds, part of the ſaid ſum of forty eight thouſand eight hundred and ſeventy three pounds, be given to the Dublin ſociety for the improvement of huſbandry, and other uſeful arts, to be applied by them in manner herein mentioned, and to be paid by the vice-treaſurer or vice-treaſurers, receiver or receivers general, his or their deputy or deputies, without any further or other warrant, to be had, ſued for, or obtained in that behalf. Preamble. c. 1. 5000l to the Dublin ſociety.

II. And be it further enacted, That three thouſand pounds, part of the ſaid ſum of five thouſand pounds; ſhall be applied by the ſaid ſociety to the encouragement of agriculture and planting, and finiſhing the repoſitory for implements of huſbandry, and the remaining two thouſand pounds in manner following; that is 3000l. of ſaid ſum to encouragement of agriculture and planting.

A. D. 1789. Chap. 36.

to ſay, two hundred and fifty pounds to the encouragement of the glaſs manufacture, three hundred and fifty pounds thereof to the encouragement of ſpinning wool by jennies, and for the improvement of the art of worſted weaving, three hundred pounds for the improvement of the art of ſpinning worſted warps with wheels, conſtructed on the model of thoſe uſed in England for that purpoſe, and in premiums to the miſtreſſes of the ſeveral charter ſchools who ſhall have any number of girls not leſs than ten, inſtructed in ſaid art, ſaid ſum to be paid in ſuch proportions, and after ſuch manner, and on ſuch conditions as ſaid ſociety ſhall direct, and the remaining one thouſand one hundred pounds for the payment of ſalaries to officers of the ſociety, the ſupport of ſchools for drawing, and other uſeful ſciences, in promoting arts, and for the encouragement of ſuch manufactures as are not, or ſhall not be entitled to receive any bounty whatſoever by virtue of any act or acts of parliament made heretofore, or during this ſeſſion of parliament, in ſuch manner, time and times, and by ſuch ways and methods as the ſaid ſociety ſhall think proper; any law, by-law, uſage, or cuſtom to the contrary in any wiſe notwithſtanding.

250l. to glaſs manufacture,

350l. to ſpinning wool by jennies,

300l. to ſpinning worſted warps,

1100l. for payment of ſalaries, &c.

III. Provided always, That in the diſtribution or appointment of the ſaid ſum of two hundred and fifty pounds for the encouragement of the glaſs manufacture, two-fifth parts thereof ſhall be applied to the encouragement of the ſame in Dublin and its environs, one-fifth in Cork, one-fifth in Waterford, and one-fifth in Belfaſt.

Diſtribution of the bounty on glaſs.

IV. And be it further enacted by the authority aforeſaid, That two-thirds at the leaſt of whatever balance may remain in the treaſurer of ſaid ſociety's hands after the firſt day of May, one thouſand ſeven hundred and eighty nine, of the fund appropriated for the encouragement of manufactures and arts, ſhall be applied to the encouragement of agriculture and planting, in ſuch manner as the ſaid ſociety ſhall think proper; any law, by-law, uſage, or cuſtom to the contrary in any wiſe notwithſtanding.

Agriculture and planting.

CHAP.

A. D. 1789.

CHAP. XXXVII.

An Act for granting to his Majeſty, the Duty therein mentioned, to be paid to the Truſtees of the Royal Exchange.

WE your Majeſty's moſt dutiful and loyal ſubjects the commons of Ireland, pray, it may be enacted, and be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That from the twenty-fifth day of March, one thouſand ſeven hundred and eighty-nine, until the twenty fifth day of March, one thouſand ſeven hundred and ninety inclusive, there ſhall be granted, raiſed, collected, levied, and paid to your Majeſty, your heirs and ſucceſſors, for and upon every entry inwards, which ſhall be made in the port of Dublin, during the time aforeſaid, except poſt entries, and entries of coals, a duty of one ſhilling, the ſaid duty to be paid to the collector of the port of Dublin, for the time being, who is hereby authorized and required to demand, take, and receive the ſame.

II. And be it enacted by the authority aforeſaid, That the ſaid duty when raiſed, ſhall be paid by the ſaid collector to the truſtees of the Royal Exchange in the city of Dulin, to be by them applied towards diſcharging the debts by them contracted for building, furniſhing, and repairing the ſame; and for the future repairs thereof, to be accounted for before the commiſſioners of impreſt accounts.

CHAP. XXXVIII.

An Act to continue an Act paſſed in the Twenty-third and Twenty-fourth Years of the Reign of His preſent Majeſty, entitled, *An Act for regulating the Import of Cinnamon, Cloves, Mace, and Nutmegs, and for the better collecting the Duties thereon.*

WHEREAS the ſaid act of the twenty third and twenty fourth years of the reign of his preſent Majeſty, hath been found highly beneficial, and is now near expiring: therefore be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That the ſaid act, and all the clauſes and proviſions therein be, and are hereby further continued from the twenty fourth day of June next, for the ſpace of five years, and to the end of the then next ſeſſion of parliament.

Act 23 & 24 G. 3. c. 25 continued to 25 June 1794, and to end of the then next ſeſſion.

A. D. 1789.

CHAP. XXXIX.

An Act for amending an Act, entitled, *An Act for enabling certain Perſons to carry on and compleat the Grand Canal.*

Recital of 11 & 12 Geo. 3. c. 31.

WHEREAS by an act paſſed in the eleventh and twelfth years of the reign of his preſent Majeſty, entitled, *An act for enabling certain perſons to carry on and compleat the grand canal*, certain perſons were incorporated for that purpoſe, by the name of the company of undertakers of the grand canal, and the proviſions of the ſaid act have proved inadequate to the good government of the affairs of the ſaid company, and the ſaid company have prayed a remedy in that behalf.

II. And whereas at the time of paſſing the ſaid act, there was no ſubſcriber to the ſtock of the ſaid company, of any greater ſum than one thouſand pounds, ſave the lord mayor, ſheriffs, commons, and citizens of Dublin, who ſubſcribed the ſum of ten thouſand pounds, and every ſubſcriber of one thouſand pounds, is under the term of the ſaid act, entitled to four votes in the aſſemblies of the ſaid company by one repreſentative, and the ſaid corporation of the city of Dublin is entitled to twenty votes by twenty repreſentatives in ſuch aſſemblies, ſo long as the ſaid corporation ſhall be poſſeſſed of ten thouſand pounds of the ſaid ſtock, but no proviſion is made by the ſaid act for an adequate repreſentation of the property of ſuch perſons as ſhould thereafter poſſeſs more than one thouſand pounds in the ſaid ſtock, for remedy whereof, be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in parliament aſſembled, and by the authority of the ſame, That from and after the paſſing of this act, every member of the ſaid company ſhall have one vote in all aſſemblies of the ſaid company, either in perſon or by proxy, for every two hundred and fifty pounds of the firſt one thouſand pounds which he or ſhe ſhall have in the joint ſtock of the ſaid company, and one vote in perſon or by proxy for every one thouſand pounds which he or ſhe ſhall have in ſuch ſtock after the firſt one thouſand pounds, any thing in the ſaid act contained to the contrary thereof in any wiſe notwithſtanding; provided, that no perſon ſhall have more than thirteen votes in any ſuch aſſembly, ſave as the proxy of another member

Every member to have one vote in perſon or by proxy for 250l. of firſt thouſand, and one vote for every other 1000l.

not to have more than 13 votes, except as proxy of another.

member or other members of the ſaid company, in manner herein after mentioned.

If lord mayor, &c. ſell part of their ſtock ſo as to reduce it leſs than 10,000l. they ſhall vote as before recited,

III. And be it enacted, That if the ſaid lord mayor, ſheriffs, commons, and citizens of the city of Dublin, ſhall at any time ſell or diſpoſe of any part of their ſtock, ſo as to become poſſeſſed of leſs ſtock than ten thouſand pounds, they ſhall thereafter be entitled to one vote by one repreſentative for every two hundred and fifty pounds of the firſt one thouſand pounds which they ſhall have ſo remaining in the joint ſtock of the ſaid company, and one vote by one repreſentative for every one thouſand pounds which they ſhall have ſo remaining in ſuch ſtock after the firſt one thouſand pounds, any thing in the ſaid act contained to the contrary thereof in any wiſe notwithſtanding; provided, that the ſaid corporation ſhall not in any caſe be entitled to more than twenty votes in the ſaid company.

ſaid corporation not to have more than 20 votes.

IV. And whereas there is not by the ſaid recited act any limitation to the number of proxies which any member of the ſaid company may hold, or vote from, in the aſſemblies of the ſaid company, and the want of ſuch a limitation has been found inconvenient in the management of the affairs of the ſaid company: be it therefore enacted by the authority aforeſaid, That no member of the ſaid company, ſhall at any aſſembly of the ſaid company, after the paſſing of this act, give more than thirteen votes as the proxy of any other member or members of the ſaid company.

No member to give more than 13 votes as proxy of another.

V. And be it enacted by the authority aforeſaid, That no perſon ſhall be qualified or permitted to vote in his own right, in any aſſembly or meeting of the ſaid company, who ſhall not at ſuch aſſembly or meeting, (if thereto required by any member of the ſaid company then preſent,) take the following oath or affirmation, before the chairman who ſhall preſide at ſuch aſſembly or meeting, and which oath or affirmation ſuch chairman is hereby empowered and required to adminiſter; that is to ſay,

Members, if required muſt take the following oath.

Oath.

I A. B. *do ſwear or affirm, that I am now poſſeſſed of a ſum of* in the capital ſtock of the company of undertakers of the grand canal *in my own right, or as executor or adminiſtrator of* C. D. *deceaſed, and that I do not directly or indirectly hold the ſame, or any part thereof, in truſt for any other perſon or perſons, and that I have not any confidence or expectation, and have not entered into any agreement expreſſed or implied, that the perſon or perſons from whom I purchaſed or acquired the ſame, will directly or indirectly return to me the conſideration or ſecurity which I gave for the*

A. D. 1789. Chap. 39.

ſaid ſtock, upon my aſſigning the ſame to him, her, or them, or to his, her or their uſe; and that I did not purchaſe or acquire the ſaid ſtock, or any part thereof, with any intention of re-aſſigning the ſame, or any part thereof, to the perſon or perſons from whom I purchaſed or acquired the ſame, or to any other perſon or perſons for his, her, or their uſe.

Upon which oath or affirmation being made or taken, the chairman of ſuch aſſembly or meeting ſhall receive the vote of the perſon making the ſame.

Repreſentative of corporation of Dublin exempted from taking oath.

VI. Provided always, That the ſaid oath or affirmation ſhall not be required of any perſon repreſenting the corporation of the city of Dublin in the ſaid company, ſo far as ſuch perſon ſhall vote in right of ſuch repreſentation.

Proxies, if required, muſt take the following oath.

VII. And be it enacted by the authority aforeſaid, That no perſon ſhall be qualified or permitted at any aſſembly, or meeting of the ſaid company, to vote by virtue of any proxy or proxies, granted to him or her by any perſon or perſons, unleſs the perſon or perſons tendering ſuch vote or votes, under ſuch proxy or proxies, ſhall, if thereto required by any member of the ſaid company then preſent, make the following oath or affirmation, before the chairman who ſhall preſide at ſuch aſſembly or meeting, and which oath or affirmation the ſaid chairman is hereby empowered and required to adminiſter; that is to ſay,

Oath.

I A. B. *do ſwear, or affirm, that I verily believe that* C. D. *and* E. F. *(as the caſe may be) the perſon or perſons for whom I now vote as proxy, is poſſeſſed in his, her, or their own right, or in right of his, her, or their teſtator or inteſtate, of the ſtock mentioned in the inſtrument of proxy, by virtue of which I vote.*

Proxy of the repreſentative for corporation of Dublin exempted.

VIII. Provided always, That the ſaid oath or affirmation ſhall not be required of any perſon voting by proxy for any perſon repreſenting the corporation of the city of Dublin in ſaid company, ſo far as reſpects ſuch repreſentation.

Perſons ſigning inſtruments of proxy to take the following oath.

IX. And be it further enacted, That every perſon who ſhall ſign an inſtrument of proxy, to enable another to vote for him, ſhall make at the time of ſigning ſuch inſtrument an affidavit or affirmation, before any of his Majeſty's juſtices of peace, which oath ſuch juſtice of peace is hereby empowered to adminiſter, to be annexed to ſuch inſtrument, in the words following:

Oath.

I A. B. *do ſwear, or affirm, that I was at the time of ſigning the annexed inſtrument of proxy, and that I am now poſſeſſed of the capital ſtock in the ſaid inſtrument of proxy mentioned in my own right, or as executor or adminiſtrator of* A. B. *or* C. D. *deceaſed, (as the caſe may be), and that I do not hold the ſame, or any part thereof, in truſt, directly or indirectly, for any other perſon or perſons; and that I have not any confidence or expectation; and that I have not entered into any agreement, expreſſed or implied, that the perſon or perſons from whom I purchaſed or acquired the ſame, will, directly or indirectly, return to me the conſideration or ſecurity which I gave for the ſaid ſtock, upon my aſſigning the ſame to him, her, or them, or to or for his, her, or their uſe; and that I did not purchaſe or acquire the ſaid ſtock, or any part thereof, with any intention of re-aſſigning the ſame, or any part thereof, to the perſon or perſons from whom I purchaſed or acquired the ſame, or to any other perſon or perſons, for his, her, or their uſe.*

Proprietors not entitled to vote, unleſs 6 months in poſſeſſion,

X. And be it enacted by the authority aforeſaid, That no perſon ſhall be qualified or permitted to vote at any aſſembly or meeting of the ſaid company as proprietor of any ſhare or ſhares of the ſtock of the ſaid company, unleſs ſuch perſon ſhall have been actually poſſeſſed of, and entitled to ſuch ſhare or ſhares, for the full ſpace of ſix calendar months next, previous to the time of his or her tendering ſuch vote or votes, ſave ſuch perſon or perſons as ſhall be entitled to ſuch ſhare or ſhares, on or before the firſt day of June, in the year one thouſand ſeven hundred and eighty nine, or who ſhall become entitled to ſuch ſhare or ſhares by virtue of any bequeſt, or as perſonal repreſentative or repreſentatives of any perſon who ſhall be deceaſed; any thing in the ſaid recited act contained to the contrary notwithſtanding.

unleſs entitled thereto before 1ſt June, 1789, or by bequeſt, &c.

Inſtruments of proxy to expreſs true quantity of ſtock, except corporation of Dublin,

XI. And be it enacted by the authority aforeſaid, That every inſtrument of proxy which ſhall be granted by any perſon having a right to vote in the aſſemblies of the ſaid company, ſave and except ſuch proxies as ſhall be granted in right of the repreſentation of the corporation of the city of Dublin, ſhall expreſs the true quantity of ſtock of which the perſon granting ſuch proxy ſhall be poſſeſſed; and that before any perſon ſhall be permitted to vote in any aſſembly of the ſaid company, by virtue of any inſtrument of proxy which has been, or ſhall be granted by any member of the ſaid company, an entry or note of ſuch inſtrument ſhall be made, one day at the leaſt before ſuch proxy ſhall be permitted to vote, in a book to be kept by the ſecretary of the ſaid company for that purpoſe, which entry or note ſhall contain

entry of which ſhall be made one day before day of voting, &c. as herein;

A. D. 1789. Chap. 39.

the true date of ſuch inſtrument, and the name of the perſon granting the ſame, and the true quantity of ſtock of which the perſon granting ſuch proxy ſhall then be poſſeſſed, and alſo the name of the perſon to whom the ſame has been or ſhall be granted; and that from and after the paſſing of this act, no perſon, ſave the perſon named as proxy in ſuch entry, ſhall be permitted to vote as proxy for the perſon granting the inſtrument which ſhall be ſo entered, and that no more than one proxy from the ſame perſon ſhall be entered at the ſame time in ſuch book; and that in caſe the perſon granting ſuch proxy ſhall afterwards grant a ſecond proxy to any other perſon, ſuch ſecond proxy ſhall not be voted under, or be of any force or effect until the ſame ſhall be in like manner entered in the ſaid book; and that from the time of the entry of ſuch ſecond proxy in the ſaid book, the proxy which ſhall have been ſo firſt entered ſhall become abſolutely null and void to all intents and purpoſes, and ſo from time to time, as to all ſubſequent proxies which ſhall be granted by any member of the ſaid company, the laſt of which proxies which ſhall be ſo entered in the ſaid book ſhall ſupercede and render null and void all former proxies granted by the perſon granting ſuch laſt proxy; and that no inſtrument of proxy ſhall empower more than one perſon to vote for the grantor thereof, ſo as that no more than one perſon ſhall at any one time be empowered to vote as proxy for any member of the ſaid company; any reſervation, proviſoe, or contingency, contained or expreſſed, or to be contained or expreſſed, in any ſuch inſtrument of proxy in any wiſe notwithſtanding.

those only who are so entered entitled to vote, one proxy only from same person to be entered at same time; second and subsequent proxies to be entered in like manner, which make void all prior.

XII. And for the better managing the affairs of the ſaid company, and eſtabliſhing a continual ſucceſſion of perſons to be directors of the ſaid company: be it enacted, That from and after the paſſing of this act, there ſhall be, from time to time for ever, of the members of the ſaid company, fifteen directors only, in the place and ſtead of the preſent directors, which directors to be appointed as herein after mentioned, or any five or more of them, ſhall be called a court of directors, for the ordering, managing, and directing the affairs of the ſaid company, and ſhall have ſuch powers and privileges as are herein after mentioned.

15 directors only.

XIII. And be it enacted, That the preſent directors of the ſaid company, or any five of them, ſhall be empowered, and are hereby required to ſummon a general aſſembly of the ſaid company, to meet within one calendar month after the firſt day of June, in the year one thouſand ſeven hundred and eighty nine, for the purpoſe of electing the firſt fifteen directors of the ſaid company, and that the ſaid company ſhall at ſuch meeting, proceed to elect and chooſe

Preſent directors to ſummon general meeting within one month after 1ſt June 1789, to elect 15 directors by ballot, as herein,

chooſe by ballot, and ſhall elect and chooſe by a majority of the votes of the members of the ſaid company then preſent, either in perſon or by proxy, fifteen directors of the ſaid company, which fifteen directors ſo to be elected, ſhall continue in office from the time of ſuch election, until the firſt Tueſday in the month of February, which will be in the year of our Lord, one thouſand ſeven hundred and ninety, and until others ſhall be duly choſen in their reſpective places, and ſworn into the ſame, unleſs they or any of them ſhall ſooner die, reſign, become diſqualified, or be removed as herein after mentioned.

to continue in office till firſt Tueſday in Feb. 1790, unleſs as herein.

XIV. And be it enacted, That all ſucceeding directors of the ſaid company, ſhall be yearly and ſucceſſively choſen out of the members of the ſaid company, on ſome day or time between the firſt Tueſday in February, and the third Tueſday in February in every year, by the majority of votes of the members of the ſaid company preſent, either in perſon or by proxy, which directors ſo choſen ſhall ſeverally continue in office for one year, and until others ſhall be duly choſen and ſworn into their places reſpectively as aforeſaid, unleſs in caſe of death, reſignation, diſqualification, or removal.

Directors to be choſen yearly between firſt and third Tueſday in February.

XV. Provided always, That no perſon ſhall at any time be capable of being choſen a director of the ſaid company, the repreſentatives of the corporation of the city of Dublin only excepted, unleſs he ſhall at the time of ſuch election have in his own name and right ſeven hundred and fifty pounds at the leaſt in the capital ſtock of the ſaid company, and that no ſuch director ſhall continue in office longer than he ſhall continue poſſeſſed of capital ſtock to that amount in his own name and right, but that upon parting with ſo much of his ſhare in the ſaid ſtock as may reduce the ſame to any leſſer ſum than ſeven hundred and fifty pounds, the office of ſuch director ſhall ceaſe and become vacant, and another director ſhall be choſen in his room by the ſaid company.

None to be choſen directors, (repreſentatives of corporations of Dublin excepted) unleſs they have 750l in co's. ſtock,

to ceaſe being directors when ſtock ſhall be leſs, when another ſhall be elected.

XVI. Provided alſo, That there ſhall not at any ſuch annual election of directors as aforeſaid, be choſen for directors for the enſuing year, above two-thirds of thoſe who were directors for the year next preceding, and that no more than one of the perſons repreſenting the corporation of the city of Dublin in the ſaid company, ſhall at any time be elected, or be a director or directors of the ſaid company, unleſs ſuch perſon or perſons ſhall be ſo elected, as poſſeſſing in his, her, or their own right reſpectively, ſeven hundred and fifty pounds of the capital ſtock of the ſaid company.

Not more than two-thirds of directors of preceding year to be choſen, no more than one repreſentative of corporation of Dublin, as ſuch, to be director.

A. D. 1789. Chap. 39.

Votes for one perſon only as repreſenting city of Dublin.

XVII. Provided always, That if upon any election of directors, it ſhall appear that votes have been given for more than one perſon, as repreſenting the city of Dublin, the names of all ſuch perſons ſo voted for him, except the name of him who ſhall have the majority of ſuch votes, ſhall be ſtruck out of the liſt, and the election ſhall be made, as if no votes had been given for the perſon or perſons ſo ſtruck out.

Vacancy of directors to be filled in 1 month

XVIII. Provided nevertheleſs, That in caſe of a vacancy by the death, reſignation, diſqualification, or removal of any of the directors of the ſaid company for the time being, the ſurvivors of them, or the majority of thoſe remaining in office, ſhall within one month after ſuch vacancy ſhall happen, call an aſſembly of the ſaid company, in order to elect another perſon or perſons in the room of the perſon or perſons ſo dying, reſigning, becoming diſqualified or removed.

Directors ſo elected to take the following oaths.

XIX. Provided alſo, That every perſon who ſhall be choſen a director of the ſaid company, except as herein is excepted, ſhall not be qualified or permitted to execute or act in the ſaid office of director or directors, until he ſhall have made the oath or affirmation following, to wit,

Oath.

I A. B. do ſwear, (or if a quaker affirm) that the ſum of ſeven hundred and fifty pounds of the capital ſtock of the company of undertakers of the grand canal, whereof I am elected to be a director, doth at this time belong to me in my own right, and not in truſt for any other perſon or perſons, and that in caſe I ſhall during the time for which I have been elected a director, ceaſe to poſſeſs in my own right the full ſum of ſeven hundred and fifty pounds ſtock of the ſaid company, I will immediately thereupon diſcloſe the ſame to the court of directors, and to the ſecretary or ſecretaries of the ſaid company.

So help me God.

And likewiſe the following oath or affirmation of office, to wit,

Oath.

I A. B. do ſwear, (or if a quaker affirm) that in the office of a director of the company of undertakers of the grand canal, I will be indifferent and equal to all manner of perſons, and that I will give my beſt advice for the ſupport and good government of the ſaid company, and for the general benefit thereof, and that in the execution of the ſaid office of director, I will faithfully and honeſtly demean myſelf, according to the beſt of my ſkill and underſtanding.

So help me God.

Which ſaid oaths or affirmations of the firſt directors ſo to be elected, ſhall and may be adminiſtered by the lord chancellor, or any of the judges of his Majeſty's ſuperior courts in Dublin, for the time being, and ſuch oath or affirmation of any future director, ſhall and may be adminiſtered by the directors of the ſaid company for the then laſt preceding year, or any two of them, and they are hereby authorized and required to adminiſter the ſaid oaths or affirmations.

Who to adminiſter oath.

XX. Provided alſo, That if any member of the ſaid company, who ſhall be elected a director, ſhall be at the time of ſuch election one of the repreſentatives for the ſtock of the corporation of the city of Dublin in the ſaid company, ſuch director ſhall not be required to take the oath or affirmation of property herein before mentioned, but ſhall be capable of executing and acting in the office of director, upon his taking the aforeſaid oath or affirmation of office only.

If directors ſo choſen be a repreſentative of corporation of Dublin, to take latter oath only.

XXI. And be it enacted, That the ſaid court of directors ſhall have power and authority to adminiſter an oath or affirmation to all agents and ſervants of the ſaid company, that ſuch officers and ſervants ſhall faithfully diſcharge the duties of their reſpective office, and honeſtly and duly account for all monies and other properties of the ſaid company, which ſhall come to their poſſeſſion reſpectively.

Directors empowered to adminiſter oaths to their agents and ſervants.

XXII. And be it enacted, That if any perſon to be hereafter elected a director of the ſaid company as aforeſaid, ſhall for the ſpace of one month after ſuch election, neglect or refuſe to take the oaths or affirmations herein before appointed to be taken or made as aforeſaid, that then and in every ſuch caſe the office and place of every ſuch perſon ſo neglecting or refuſing ſhall become vacant, and another ſhall be elected in his place by a general aſſembly of the ſaid company to be held for that purpoſe.

Perſons choſen directors neglecting to take oaths for 1 month, their office declared vacant, and others to be choſen.

XXIII. And be it enacted, That if any complaint in writing ſhall be made by any nine or more members of the ſaid company, having each of them five hundred pounds or more intereſt or ſhare in the ſaid capital ſtock, againſt any director or directors of the ſaid company, for or on account of the miſmanagement or abuſe of his or their office or offices, that the ſaid court of directors ſhall from time to time, upon demand to be made in writing, and delivered to the ſecretary of the ſaid company, by ſuch nine or more members of the ſaid company, within ten days after ſuch demand, ſummon a general meeting of the ſaid company, for the ſpecial purpoſe of hearing ſuch complaint only, and if the ſaid court of directors ſhall refuſe or neglect to ſummon ſuch general meeting

Complaint made by nine, having 500l. each, againſt any director for miſmanagement, &c.

Directors to ſummon general meeting to hear ſuch complaint,

A. D. 1789. Chap. 39.

of the said company, it shall and may be lawful to and for such nine or more members as aforesaid, ten days notice in writing to be affixed on the Royal Exchange of the city of Dublin, and published in the Dublin Gazette, or any other newspaper usually published in the city of Dublin, being previously given, to summon such general meeting, and that the said company at such meeting, shall hear and determine such complaint, and no other, and if such director or directors shall not acquit him or themselves of such complaint, to the satisfaction of the major part of the said company then assembled, either in person or by proxy, the said company may, if they shall think fit, then remove or displace such director or directors, and elect and choose another, or others in his or their room for the remainder of the year.

On refusal, said nine may summon a general meeting, as herein, who shall hear and determine such complaint, and may remove such director and elect another.

XXIV. And be it enacted, That if any director shall die, resign, become disqualified, or be removed, or his office become void before the expiration of the time for which he shall have been elected, that the said company shall elect any other member or members of the said company qualified as aforesaid, in the room of such director or directors whose office shall have so become void, which person or persons so to be chosen, shall continue in the said office until the said usual time hereby appointed for election, and until others shall be duly chosen and sworn.

In case of vacancy, others to be elected.

XXV. And be it enacted, That the said directors, or any five or more of them, shall at all convenient times and places assemble for the direction and management of the affairs of the said company, and that such directors when so assembled, shall have full and exclusive power to appoint, suspend, and remove all officers and servants of the said company, and that the said company shall in no sort interfere therein, save as herein after is mentioned, any law, custom, or usage to the contrary in any wise notwithstanding.

Five directors may assemble and transact business of the company,

may appoint, suspend, &c. their officers and servants.

XXVI. Provided always, and be it enacted, That if any treasurer, engineer, or secretary of the said company, shall at any time be removed from his office or employment by the said directors, the person so removed shall be at liberty within one week from the time of such his removal, to lodge with the person who shall have acted as chairman of the said directors, at the time of the removal of such officer, an appeal to the said company from such judgment of removal, and the said chairman is hereby required to receive such appeal, and thereupon to summon an assembly of the said company, to meet within ten days from the time of lodging such appeal, and if there shall be present at such meeting, so to be summoned either in person or by proxy, the representation

Officers being dismissed may in one week lodge an appeal with chairman of such meeting,

who shall summon company to meet in ten days,

ſentation of one-half of the capital ſtock of the ſaid company, then and not otherwiſe, the members of the ſaid company who ſhall be ſo preſent, ſhall proceed to hear and determine the matter of ſuch appeal, and if two-thirds of the ſaid members who ſhall be ſo preſent, ſhall be of opinion that ſuch officer making ſuch appeal ought to be reſtored to the office or employment from which he ſhall have been ſo removed, ſuch officer ſhall be and ſtand reſtored to ſuch office or employment accordingly, but if two-thirds of the members of the ſaid company who ſhall be ſo preſent, ſhall not agree in ſuch opinion, ſuch officer ſhall ſtand for ever diſmiſſed from the ſervice of the ſaid company, and in caſe it ſhall happen that there ſhall not be preſent at ſuch meeting in perſon, or by proxy, a repreſentation of one-half of the capital ſtock, then and in that caſe the members who ſhall be preſent at ſuch meeting, ſhall not proceed to hear or determine the matter of ſuch appeal, but ſhall adjourn ſuch aſſembly or meeting, for one week from the time of ſuch meeting, and ſo in caſe of the non-attendance of one-half of the repreſentation as aforeſaid, ſuch meeting ſhall be adjourned from week to week, for the ſpace of four weeks from the time of ſuch firſt meeting, and if the repreſentation of one-half of the ſaid capital ſtock ſhall not aſſemble at any one of ſuch meetings, then and in that caſe ſuch appeal as aforeſaid ſhall ſtand abſolutely diſmiſſed, and ſuch officer ſhall ſtand and be for ever removed from ſuch his office or employment.

if one-half of capital ſtock be there repreſented, they ſhall hear and determine ſaid appeal, two-thirds may reſtore him,

if repreſentation of one half of capital ſtock do not attend, meeting to be adjourned from week to week for four weeks,

ſuch repreſentation not attending for four weeks, officer to ſtand diſmiſſed and rendered incapable of being re-elected.

XXVII. Provided alſo, and be it enacted, That if any of them, the treaſurer, engineer, or ſecretary of the ſaid company, ſhall be removed from his office or employment by the ſaid directors, and ſhall not upon an appeal to the ſaid company, to be lodged, heard, and determined as aforeſaid, be reſtored to ſuch his office, he ſhall be rendered for ever incapable of being elected into, or of holding or enjoying any office or employment whatever under the ſaid company.

XXVIII. And be it enacted, That the ſaid directors, or any five or more of them ſo aſſembled, ſhall and may excluſively direct and manage all the affairs of the ſaid company, and for the well ordering and managing thereof, ſhall in the name of the ſaid company, have, enjoy, perform, and execute, all the powers, authorities, and privileges of the ſaid company, and do all acts and things in relation thereto, as fully and effectually to all intents and purpoſes, as the ſaid company could or might have done previous to the paſſing of this act, except as herein-after is excepted.

Five directors empowered to act for the whole company.

A. D. 1789. Chap. 39.

But not to mortgage, &c. the land or tolls for more than 3 years, or make any addition to the ſtock, or rent out the tolls or paſſage-boats without conſent of the company.

XXIX. Provided always, That nothing herein contained ſhall extend, or be conſtrued to extend to give the ſaid directors any power or authority to mortgage, encumber, or alien the lands or tolls of the ſaid company, or demiſe for a longer term than three years, any of the lands, tenements, or hereditaments of the ſaid company, or to enter upon the execution of any extention of the grand canal, or to borrow any money, or make any addition to the ſtock of the ſaid company, or to rent out the tolls or paſſage boats of the ſaid company, without the previous approbation or concurrence of the ſaid company, for that purpoſe had and obtained at a general meeting of the ſame, ſpecially ſummoned by the ſaid court of directors for that purpoſe.

Directors to call a general meeting every ſix months and report ſtate of the works and dividend.

XXX. And provided alſo, That the ſaid directors ſhall once in every ſix months call a general meeting of the ſaid company, and report to ſuch company at ſuch meeting the ſtate of their works, and declare the dividend for the then preceding half year.

Five directors may ſummon general meetings.

XXXI. And be it enacted, That the ſaid directors, or any five of them aſſembled as aforeſaid, may ſummon general meetings of the ſaid company, as often as they ſhall ſee cauſe.

Directors to have but one vote in court of directors, chairman to vote only in caſe of equality of numbers.

XXXII. And be it further enacted, That no director ſhall have more than one vote in any court of directors, and that the chairman of the directors ſhall have in ſuch court of directors but one vote, and that only in caſe of an equality of votes among the other directors preſent.

Nine directors may make rules for the internal government of the directors.

XXXIII. And be it enacted, That any nine of the directors aſſembled as aforeſaid, may make rules or regulations for the internal government of the ſaid directors, and that ſuch rules or regulations ſhall continue in force until the ſame ſhall be changed or reſcinded by a like number of directors aſſembled as aforeſaid.

Nine directors may chooſe a chairman, in his and the deputy chairman's abſence directors may chooſe another.

XXXIV. And be it enacted, That the ſaid directors, or any nine or more of them, ſhall chuſe out of the ſaid directors a chairman, and deputy chairman, which chairman, or in his abſence, the deputy chairman ſhall preſide at all meetings of the ſaid directors, at which ſuch chairman, or deputy chairman ſhall attend, but in caſe of the non-attendance of ſuch chairman, or deputy chairman, at the time appointed for the meeting of ſuch directors, that then the ſaid directors ſo aſſembled, may chuſe one other of the ſaid directors to preſide in the place of ſuch chairman at ſuch meeting.

Such chairman, deputy, or perſon ſo elected, to preſide at all meetings.

XXXV. And be it enacted, That at all aſſemblies of the ſaid company ſuch chairman, or in his abſence ſuch deputy chairman, or in their abſence one other of the ſaid directors, to be nominated by the majority of votes of the company then aſſembled in perſon

ſon or by proxy, ſhall preſide at all meetings or aſſemblies of the ſaid company.

Except on the determination of complaints againſt themſelves.

XXXVI. Provided always, That no chairman, deputy chairman, or director, ſhall preſide at any aſſembly of the ſaid company, aſſembled for the purpoſe of hearing any complaint againſt ſuch chairman, deputy chairman, or director, and in caſe of a complaint againſt all the directors then preſent, that the company then aſſembled ſhall appoint by a majority of votes, one other member of the ſaid company to preſide at ſuch aſſembly.

One-fifth part of the capital ſtock muſt be preſent to conſtitute a legal aſſembly, without which, tho' 50 be preſent deemed not legal.

XXXVII. And be it enacted by the authority aforeſaid, That no aſſembly of the ſaid company ſhall be a legal aſſembly thereof, unleſs one-fifth part at leaſt of the capital ſtock of the ſaid company ſhall be repreſented at ſuch aſſembly, either in perſon or by proxy, notwithſtanding that there may be preſent at ſuch aſſembly in perſon, or by proxy, fifty members of the ſaid company who have a right to vote.

A legal aſſembly if one half of the capital ſtock be preſent, though there ſhall or ſhall not be 50 members.

XXXVIII. And be it enacted by the authority aforeſaid, That every aſſembly of the ſaid company, at which one-half of the capital ſtock of the ſaid company ſhall be repreſented, either in perſon or by proxy, ſhall be a legal aſſembly thereof, to all intents and purpoſes, and ſhall have full power and authority to carry into execution all the powers and authority veſted in the ſaid company, whether there ſhall or ſhall not be preſent at ſuch aſſembly, in perſon or by proxy, fifty members of the ſaid company who have a right to vote.

Company may call in ſhares of 50l. and iſſue thoſe of 100l. or 250l.

XXXIX. And whereas ſhares of fifty pounds in the ſtock of the ſaid company have been found inconvenient: be it enacted, That it ſhall and may be lawful to and for the ſaid company to call in the preſent ſhares of fifty pounds from the preſent proprietors thereof, and in the place thereof to iſſue new ſhares, either of one hundred pounds, or two hundred and fifty pounds, or both, as to them ſhall ſeem moſt fit and convenient, and for that purpoſe under the ſuperintendance of the firſt directors that ſhall be choſen under this act, to form a new ſet of transfer books, to aſcertain the property in ſaid ſtock of the perſons entitled to and receiving ſuch new ſhares; provided, that in caſes where the property of proprietors in the ſaid ſtock ſhall be found incapable of being thrown into ſhares of one hundred pounds, or two hundred and fifty pounds, it ſhall and may be lawful to and for the ſaid company to iſſue a ſhare or ſhares of fifty pounds to ſuch proprietors, ſo far only as ſuch fractional parts may extend, which ſhare ſhall be called half ſhares of one hundred pounds, or a fifth ſhare of two hundred and fifty pounds, as the caſe may be.

firſt directors to form a new transfer book.

if property of proprietors be incapable of being thrown into ſhares, company may iſſue ſhares for fractional parts.

A. D. 1789.

A publick act.

XI. And be it further enacted by the authority aforeſaid, That this act ſhall be a publick account, and ſhall be deemed and taken notice of as ſuch, by all judges, juſtices, and others, in all courts and places without ſpecially pleading the ſame.

CHAP. XL.

An Act for continuing certain Temporary Statutes.

Preamble.

WHEREAS the ſeveral temporary ſtatutes herein-after mentioned, are found to be of general uſe, and proper to be continued, be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That an act made in this kingdom in the ſeventeenth and eighteenth years of his preſent Majeſty, entitled, *An act to authorize for a limited time the puniſhment by hard labour of offenders, who for certain crimes are, or ſhall become liable to be tranſported to any of his Majeſty's colonies or plantations*, which ſaid act was continued by the ſtatute of the twenty firſt and twenty ſecond years of his preſent Majeſty, entitled, *An act for reviving and amending ſeveral temporary ſtatutes*, be further continued to the twenty fourth day of June, one thouſand ſeven hundred and ninety two, and to the end of the then next ſeſſion of parliament.

17 & 18 G. 3. c. 9. relative to tranſportation, continued to 24 June 1792, and to the end of the next ſeſſion.

II. And be it enacted by the authority aforeſaid, That an act made in this kingdom in the fifth year of his late Majeſty King George the Second, entitled, *An act for the better regulation and government of ſeamen in the merchants ſervice*, which ſaid act was continued by an act paſſed in the twenty firſt and twenty ſecond years of his preſent Majeſty, entitled, *An act for reviving, continuing, and amending ſeveral temporary ſtatutes*, be further continued to the twenty fourth day of June, one thouſand ſeven hundred and ninety two, and to the end of the then next ſeſſion of parliament.

5 G. 2. c. 13. relative to ſeamen, continued to 24 June 1792, and to the end of the next ſeſſion.

III. And be it enacted by the authority aforeſaid, That an act paſſed in this kingdom in the ſeventeenth and eighteenth years of his preſent Majeſty, entitled, *An act for eſtabliſhing a militia in this kingdom*, which was continued by the act of the twenty firſt and twenty ſecond years of the reign of his preſent Majeſty, entitled, *An act for reviving, continuing, and amending ſeveral tempo-*

17 & 18 G. 3. c. 13. relative to a militia, continued to 24 June, 1792, and to the end of the next ſeſſion.

rary

rary ſtatutes, be further continued to the twenty-fourth day of June, one thouſand ſeven hundred and ninety-two, and to the end of the then next ſeſſion of parliament.

1 G. 3. c. 14. relative to medicines, continued to 24 June 1792. and to the end of the next ſeſſion.

IV. And be it further enacted by the authority aforeſaid, That an act paſſed in this kingdom in the firſt year of his preſent Majeſty, entitled, *An act for preventing frauds in the vending, preparing, and adminiſtering drugs and medicines*, which ſaid act has been continued by ſeveral acts ſince paſſed in this kingdom, be further continued to the twenty-fourth day of June, one thouſand ſeven hundred and ninety-two, and to the end of the then next ſeſſion of parliament.

33 G. 2. c. 11 relative to tithes, &c. continued to 24 June 1796, and to the end of the next ſeſſion.

V. And be it enacted by the authority aforeſaid, That an act paſſed in this kingdom, in the twenty-third year of the reign of his late Majeſty King George the ſecond, entitled, *An act for reviving and amending an act paſſed in the twenty-third year of his preſent Majeſty's reign*, entitled, *An act for amending and continuing, and making more effectual the ſeveral acts now in force in this kingdom for the more eaſy recovery of tithes, and other eccleſiaſtical dues of ſmall value, and alſo for the more eaſy providing a maintenance for pariſh clerks, and to encourage the building of new churches*, which ſaid act was continued by the ſtatute paſſed in this kingdom in the twenty-firſt and twenty-ſecond years of his preſent Majeſty, entitled, *An act for reviving, continuing, and amending ſeveral temporary ſtatutes*, be further continued to the twenty-fourth day of June, one thouſand ſeven hundred and ninety-ſix, and to the end of the then next ſeſſion of parliament.

11 G. 3. c. 5. relative to coals, continued to 24 June, 1792, and to the end of the next ſeſſion.

VI. And be it further enacted by the authority aforeſaid, That an act paſſed in this kingdom in the eleventh year of the reign of his preſent Majeſty, entitled, *An act to prevent combinations to raiſe the price of coals in the city of Dublin*, which act was continued by an act made in this kingdom in the twenty-firſt and twenty-ſecond years of his ſaid Majeſty, entitled, *An act for reviving, continuing, and amending ſeveral temporary ſtatutes*, be further continued to the twenty-fourth day of June, one thouſand ſeven hundred and ninety-two, and to the end of the then next ſeſſion of parliament.

17 & 18 G. 3. c. 19. relative to inland fiſheries, continued to 24 June, 1792, and to the end of the next ſeſſion.

VII. And be it enacted by the authority aforeſaid, That an act paſſed in this kingdom in the ſeventeenth and eighteenth years of his preſent Majeſty, entitled, *An act for the better preſervation of fiſh in rivers, lakes, and inland waters*, be continued to the twenty-fourth day of June, one thouſand ſeven hundred and ninety-two, and to the end of the then next ſeſſion of Parliament.

A. D. 1789. Chap. 40.

VIII. And be it enacted by the authority aforeſaid, That a clauſe in an act paſſed in the twenty-ſixth year of his preſent Majeſty's reign, entitled, *An act to explain and amend an act paſſed in the twenty-third and twenty-fourth years of his preſent Majeſty's reign*, entitled, *An act for the protection and improvement of the inland fiſheries of this kingdom*, whereby it was enacted, that after the paſſing of the ſaid act, every perſon or perſons poſſeſſing a fiſhery made by dams or weirs acroſs the river Shannon or the river Suir, communicating to the pounds or wooden rails, cribs, traps, and all other obſtructions erected or made, or which hereafter ſhall be erected or made for the purpoſe of taking or encloſing fiſh, ſhall, and they are hereby required over and above ſuch openings as are now by law directed to be made, to remove all ſuch pounds, rails, cribs, traps, and other obſtructions, ſo as to leave a gap at the leaſt four feet wide in the deep part, where the water always flows in the ſaid rivers reſpectively, on every Saturday evening, at or before ſix of the clock, and leave the ſame open until ſix of the clock on Monday morning following, from the firſt day of January to the laſt day of Auguſt in each and every year, be continued to the twenty-fourth day of June, one thouſand ſeven hundred and ninety-two, and from thence to the end of the then next ſeſſion of parliament.

Clauſe 23 & 24 G. 3. continued by 26 G. 3. c. 50. & 25 relative to inland fiſheries, be further continued to 24 June 1792, and to the end of the next ſeſſion.

IX. And be it further enacted by the authority aforeſaid, That an act paſſed in this kingdom in the twenty-firſt and twenty-ſecond years of the reign of his preſent Majeſty, entitled, *An act for the relief of ſheriffs from whom priſoners in execution for debt, ſhall be reſcued in their removal, by virtue of writs of* habeas corpus, *in ſuch caſes where the ſaid ſheriffs ſhall appear to have been guilty of no neglect or default*, be revived and continued in force to the twenty-fourth day of June, one thouſand ſeven hundred and ninety-two, and to the end of the then next ſeſſion of Parliament.

21 & 22 G. 3. c. 34. relative to ſheriffs removing priſoners by *habeas corpus*, continued to 24 June 1792, and to the end of the next ſeſſion.

X. And be it further enacted by the authority aforeſaid, That an act made in this kingdom in the eighth year of the reign of his late Majeſty King George the firſt, entitled, *An act for the better and more effectual apprehending and tranſporting felons and others, and for continuing and amending ſeveral laws made in this kingdom for ſuppreſſing tories, robbers, and rapparees, and alſo to prevent the liſting of his Majeſty's ſubjects to ſerve as ſoldiers in foreign ſervice without his Majeſty's licenſe*, as alſo ſo much of one other act made in the third year of his late Majeſty, entitled, *An act for the more effectual preventing, and further puniſhment of forgery*,

8 G. 1. c. 9. relative to tranſportation, &c. continued to 24 June 1792, and to the end of the next ſeſſion.

and 9. G. 2. c. 4.

A. D. 1789.

forgery, perjury, ſubornation of perjury, and to make it felony to ſteal bonds, notes, or other ſecurities for payment of money, and for the effectual tranſporting felons, vagabonds, and others, as relates to the tranſporting felons, vagabonds, and others, and all and every the powers, proviſoes, and penalties therein reſpectively contained, with the alterations and additions made in and by the ſtatute of the ninth year of his ſaid late Majeſty King George the ſecond, entitled, *An act for continuing and amending ſeveral temporary ſtatutes now near expiring, and continued thereby*, be further continued to the twenty-fourth day of June, one thouſand ſeven hundred and ninety-two, and to the end of the then next ſeſſion of parliament. 9 G. 2. c. 6.

XI. And be it further enacted by the authority aforeſaid, That an act made in this kingdom in the nineteenth and twentieth years of his preſent Majeſty, entitled, *An act for explaining an act made in the eighth year of the reign of her late Majeſty Queen* Anne, entitled, *An act for explaining and amending an act to prevent the further growth of popery*, ſo far only as the ſame makes a proviſion for the maintenance of popiſh prieſts converted to the proteſtant religion, be revived and continued to the twenty-fourth of June, one thouſand ſeven hundred and ninety-ſix, and to the end of the then next ſeſſion of parliament. 19 & 20 G. 3. c. 39. continued to 24 June 1796, and to the end of the next ſeſſion, ſo far as the ſame makes a proviſion for popiſh prieſts converted.

XII. Provided always, That the receiving into the church ſuch conforming prieſt as in ſaid act is mentioned by any arch-biſhop or biſhop of this kingdom, ſhall be deemed as effectual for entitling ſuch prieſt to the maintenance in ſaid act mentioned, as if he had been ſo received by the arch-biſhop or biſhop of the dioceſe wherein he reſided and officiated as a popiſh prieſt. Prieſt may be received by any biſhop.

XIII. And provided always, That nothing in ſaid act, or in any other act contained, ſhall extend, or be conſtrued to extend, to entitle ſuch conforming prieſt as in ſaid act is mentioned, to any maintenance, ſave only from that county wherein he laſt officiated as a popiſh prieſt before the time of his conformity. Maintenance of ſaid prieſt from county where he laſt officiated as prieſt.

CHAP. XLI.

An Act for granting the ſeveral Sums therein mentioned, for certain Pious and charitable Purpoſes.

Chapter 11 of this ſeſſion.

WHEREAS by an act paſſed in this ſeſſion of Parliament, entitled, *An act for granting unto his Majeſty, his heirs and ſucceſſors, an additional duty on hides, beer, ale, and other goods and merchandizes therein mentioned, and for prohibiting the importation of all gold and ſilver lace, except of the manufacture of Great Britain, and of all cambricks, lawns, and glaſs, except of the manufacture of Great Britain and France, and of the French dominions in Europe, and of all hops, except of the growth of Great Britain, and the Britiſh plantations*, the ſum of forty-eight thouſand eight hundred and ſeventy-three pounds, was granted to be applied in ſuch manner as Parliament ſhould direct, for the advancement of trade and manufactures, and the maintenance of hoſpitals, charities, and public inſtitutions, and the further improvement of this kingdom, by building churches and other publick works: be it therefore enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this preſent Parliament aſſembled, and by the authority of the ſame, That the ſum of thirty-three thouſand eight hundred and ſeventy-three pounds, of the ſaid ſum of forty-eight thouſand eight hundred and ſeventy-three pounds, be applied to the pious and charitable uſes herein after mentioned, that is to ſay, that the ſum of five thouſand pounds, part of the ſaid ſum of thirty-three thouſand eight hundred and ſeventy-three pounds, be granted to the board of firſt fruits, for building new churches, and repairing old churches in ſuch pariſhes as no publick divine ſervice has been performed in for twenty years laſt paſt; that the ſum of twelve thouſand pounds, part of the ſaid ſum of thirty-three thouſand eight hundred and ſeventy-three pounds, be given to the incorporated ſociety, as a full proviſion for ſupporting the proteſtant charter ſchools of this kingdom, for one year, to the twenty-fifth day of March, one thouſand ſeven hundred and ninety; that the ſum of ſix thouſand eight hundred and ſeventy-three pounds, part of the ſaid ſum of thirty-three thouſand eight hundred and ſeventy-three pounds, be given to the governors of the foundling hoſpital and work-houſe,

33873. for pious and charitable uſes.

5000l. to board of firſt fruits.

12.000. to the incorporated ſociety.

6873l. to the foundling hoſpital and work-houſe.

A. D. 1789.

houſe, towards enabling them to diſcharge the debts by them contracted for the uſe of that charity, towards ſupporting their neceſſary expences; that the ſum of eight thouſand pounds, part of the ſaid ſum of thirty-three thouſand eight hundred and ſeventy-three pounds, be given to the corporation for the relief of the poor in the city of Dublin, for the ſupport of the houſe of induſtry, in aid of the charitable contributions, for one year, to the twenty-fifth day of March, one thouſand ſeven hundred and ninety; that the ſum of one thouſand pounds, part of the ſaid ſum of thirty-three thouſand eight hundred and ſeventy-three pounds, be given to the governors of the Hibernian ſchool for the ſupport of that charity; and that the ſum of one thouſand pounds, the remainder of the ſaid ſum of thirty-three thouſand eight hundred and ſeventy-three pounds, be given to the Hibernian marine ſociety, towards ſupporting the ſaid charity.

8000l. to the corporation for the relief of the poor.

1000l. to the Hibernian ſchool.

1000l. to Hibernian marine ſociety.

II. And be it enacted, That the ſaid ſeveral ſums by this act granted, be paid by the vice-treaſurer or vice-treaſurers, receiver general or receivers general of this kingdom, his or their deputy or deputies, without any further or other warrant to be ſued for, had, or obtained in that behalf.

Sums granted, to be paid by vice-treaſurer.

CHAP. XLII.

An Act for the better ſupplying the Inhabitants of certain Cities and Towns with Water.

WHEREAS a ready and cheap ſupply of water for towns and cities is very deſirable: be it enacted by the King's moſt excellent Majeſty, by and with the advice and conſent of the lords ſpiritual and temporal, and commons in this Parliament aſſembled, and by the authority of the ſame, That the chief magiſtrate, aldermen or burgeſſes, ſheriffs, bailiffs and common council, recorder and repreſentatives of every city or town in this kingdom, which gives title to the ſee of a biſhop, or archbiſhop, except the cities of Dublin, Cork, and Limerick, together with the dean and chapter of ſuch biſhoprick, archbiſhoprick, and alſo the chief magiſtrate, aldermen or burgeſſes, and repreſentatives of every town corporate, ſhall be commiſſioners for the making of any water-courſe, cut, drain, ditch, trench, dam or paſſage, for the purpoſe of conveying water to ſuch city or town, that it ſhall and may be lawful to and for every perſon, whether lay or eccleſiaſtical,

Preamble.

Chief magiſtrate, &c. of every city and town, as herein to be commiſſioners, for making water-courſes, &c.

A. D. 1789. Chap. 42.

ecclesiastical, through whose ground the said commissioners shall deem it necessary to carry said water-course, or who shall be proprietors of any water to be carried through the same, to consent and agree thereto by writing under his, her, or their hands and seals, and that from the time of such person and persons executing such agreement or consent, that then such water and water-course or passage for water as aforesaid, shall be vested in the said commissioners and their successors for ever; provided, that such water-course shall not exceed six feet in breadth, and that any ground to be so vested for the purpose of a head or pond to contain water for the same, shall not exceed one acre.

persons being empowered consenting thereto by writing, such water-course, &c. vested in said commissioners for ever,

not to extend 6 feet in breadth,

not more than one acre for a head or pond.

II. And be it enacted, That it shall and may be lawful to and for the said commissioners, from time to time, to lay pipes in such water-course, for the better conveying of water to such cities and towns, and that the said commissioners, or any three of them, in any such city or town, shall also be commissioners for preserving all such water-courses when made, by which such respective cities and towns shall be supplied with water; and that the said commissioners, or any three or more of them, shall have full power and authority to repair from time to time all necessary dams and all such water-courses, and to remove all obstructions in the same, and to take down any bank or dam which shall be made to divert the water-course from the same, and to do all other acts and things which shall be necessary for making such water-courses effectual for the purposes of conveying water, and for preserving and repairing the same when made.

Said commissioners may lay pipes for conveying water to cities, &c.

who shall be commissioners for preserving such water-courses, commissioners empowered to repair, &c. all water-courses, remove obstructions, &c.

III. And be it enacted, That it shall and may be lawful to and for the grand jury of the said respective cities or towns, or if there be no such grand jury, then for the grand jury of the county in which the same shall be situated at any assizes, to present, from time to time, such sum and sums of money to be raised on such city or town, and the lands usually assessed in the corporation of the same, as shall be necessary, from time to time, for making the said respective water-courses, and for laying pipes in the same, and for keeping the said respective water-courses, when made, in repair, and for paying a proper person to superintend and take care of each respective water-course, and for paying such recompence to the owners, occupiers, or proprietors of water, or of the ground through which the water-course shall be made, as shall be agreed on by the said commissioners, and approved by the said grand jury, so as the said sums so to be presented shall not exceed in any one year the sum of fifty pounds, the

Grand juries empowered to present sums for making water-courses, laying pipes, and keeping same in repair,

for paying a person to take care of such water-course,

to pay owners of water on ground,

such sums not to exceed 50l. in one year,

the ſaid ſums to be paid to the ſaid commiſſioners, or any three of them; and the ſums ſo, from time to time preſented, ſhall be applotted and levied on ſuch city, town, and lands within the corporation or liberties of ſuch city or town where ſuch water-courſe ſhall be made, in the ſame manner as other publick money preſented by grand juries is levied by law.

to be levied in ſame manner as other monies preſented by grand juries.

IV. Provided always, That the ſaid ſums, or ſo much as ſhall, from time to time, be expended for the purpoſes aforeſaid, ſhall not be paid unto the ſaid commiſſioners, unleſs an affidavit or affidavits ſworn by two credible perſons who can read and write, ſtating that ſo much money as therein mentioned, has been expended for the purpoſes aforeſaid, ſhall be made before one of the judges of aſſize for the county, or before the grand jury of ſuch county or town where ſuch money ſhall be expended in making ſuch water-courſes, and ſhall be allowed by ſuch grand jury.

Not to be paid to ſaid commiſſioners, unleſs as herein.

V. And be it enacted, That from and after the firſt day of June next, or ſuch time as any ſuch water-courſe ſhall be begun to be made, if any perſon or perſons ſhall wilfully do, or cauſe to be done, any damage to ſuch water-courſe, or obſtruct the paſſage of the water therein, or in the pipes which ſhall be laid in ſuch water-courſe, ſuch perſon or perſons ſo offending, ſhall forfeit for every ſuch offence, the ſum of five pounds to any perſon who ſhall ſue for the ſame, upon conviction before any juſtice of the peace, by the oath of one or more credible witneſs or witneſſes, to be paid in like manner, with like committal for non-payment, as in caſe of any fine impoſed for injuring any road or bridge.

Damaging water-courſes, &c.

penalty 5l.

with committal for non-payment as fines for injuring roads, &c.

VI. Provided always, That nothing herein contained ſhall be conſtrued to give the ſaid commiſſioners any power to pull down any mill-dam, or to impede the conveying of water to any mill now erected in ſuch manner, as has been heretofore accuſtomed.

Commiſſioners not empowered to pull down mill-dams or impede conveyance of water thereto.

VII. Provided alſo, That if any perſon ſhall be ſued for any thing he ſhall do in purſuance of this act, he may plead the general iſſue, and give the ſpecial matter in evidence.

Perſons ſued as herein may plead the general iſſue.

R. & H. W. C

End of the FOURTEENTH VOLUME.